

## **Accountability of Administrative Operation of Secondary Vocational Education in the South Minahasa, North Sulawesi Province**

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**Abstract:** This Study Aims To Analyze, Interpret And Describe The Accountability Of The Administration Of The Vocational Education In The South Minahasa. The Type Of Research Is A Qualitative Case Study Approach. The Results Showed That Lack Of Accountability In The Administration In Organizing The Implementation Of Vocational Secondary Education By The Ministry Of Youth And Sports Of South Minahasa. It Can Be Seen From The Procedure In The Establishment Of Vocational Schools (Smk) That Are Not Based On The Applicable Legislation, Infrastructure In The Form Of Learning Resources And Learning Tools Are Not Sufficiently Available, As Well As The Formation Of The Fulfillment Of Educators And Education Personnel And Their Distribution Is Uneven, Not Comparable With The Number Of Vocational School That Was Established In Order To Implement A Policy Of Re-Proportioned Smk: Sma (70%: 30%) Of The Ministry Of National Education.

**Keywords:** Accountability, Administration, Education Implementation Of Vocational School

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### **I. INTRODUCTION**

Accountability Is One Of The Main Principles Contained In An Administration Characterized By Good Governance. Accountability Involves Accountability To The Public For Any Activity Undertaken (Mardiasmo, 2002, P. 83) [1]. In The System Of Public Administration, Develop Mechanisms For Accountability To The Public (Accountability) Is A Must In Governance. Because The Administration Accountable In The Public Sector Such As Education Are Closely Related To Efforts To Achieve Good Governance.

Accountability Administrative / Organization Is The Responsibility Of The Competent Authority With Subordinate Units In A Clear Hierarchy Relationships (Jabbara & Dwivedi, In Wasistiono, 2005, P. 61) [2]. The Dimensions Of Accountability In The Form Of Liability Is Also Made By A Public Employee To The Next Level Above It (Hierarchy) And Vice Versa Supervision Is Mostly Done By The Officer.

Vocational High School (SMK) As Part Of Secondary Education Are Public Institutions That Serve The Needs Of Society And Has A Strategic Role In Preparing Graduates To Compete And Have An Edge In The Working World And Be Able To Develop A Professional Attitude. This Is Confirmed In Explanation Of Article 15 Of The Law Number 20 Of 2003 On National Education System That SMK Is A Form Of Secondary Vocational Education Units Which Aims To Prepare Students Especially For Work In A Particular Field.

Through The Ministry Of Education Set Out In The Strategic Plan 2005 - 2009, The Government Issued A Policy Re-Proportioned SMK-SMA By Altering The Composition Ratio Between Vocational Schools And Public Schools To 70%: 30% (Kemdiknas, 2005) [3]. It Policy Is Intended To Improve The Quality Of Human Resources As Well In Order To Reduce The Unemployment Rate, Which Is Based On Data From The Central Statistics Agency (BPS/*Badan Pusat Statistik*) Said That The Position Of The National Open Unemployment Rate In 2013 Is 11.21% And In 2014 Is 11.19% Occurred The Educated Public Vocational Graduates (News Release, [www.bps.go.id](http://www.bps.go.id)) Downloaded On 6 November 2014. The Fact Is Contrary To The Mandate Contained In The Regulation Of Vocational Graduates.

Various Measures Taken By The Government To Implement The Policy Of Re-Proportioned SMK-SMA, Including Facilitating The Establishment Of New Vocational Schools, Setting Up Vocational Distance Learning, Diversifying Competency Skills And Courses, As Well As Changing The Senior High School (SMA) That Did Not Develop Into A Vocational School. It Is Expected That The Policy Will Be Able To Cope With High Levels Of Unemployment That Exist, As Well As Vocational Graduates To Function As A Highly Skilled Work Force Into Driving Force.

In The Era Of Regional Autonomy And Decentralization Of Education, Policy Change Proportions Of SMK With SMA Would Require Local Government District / City To Implement The Restructure Secondary Education Units In Order To Meet The Suitability While Considering The Existing Of Characteristics Area. In Line With The Government's Desire To Increase The Number Of Vocational Thus Achieved The Ratio Of SMK: SMA To 70%: 30%, Then The Construction Of New Vocational Schools, And Until 2014 In South Minahasa Regency Are 14 State Vocational Schools And 4 Private Vocational Schools.

The Problems That Arise Are Accountable Administration Budget Utilization And Accountability Of Administration Of New Construction Of Vocational Schools Do Not Meet The Procedures And Requirements Set Forth In Article 6, Paragraph (1) Of Government Regulation No. 29 Of 1990 On Secondary Education. As Well As Infrastructure Development In The Form Of Vocational School Buildings Carried Out Without Making The Analysis Of The Number Of Students Graduated From High School (SMP) That Is Located Adjacent To The Location Of The Vocational School Was Established. It Is Not Followed By The Provision Of Human Resources (Educators), And The Lack Of Learning Support Facilities Such As Computer Labs, Space For The Practice Of Automotive Competence, Accounting, Agriculture, And Arts And Culture, Even The Nursing Department Office Lab Yet. Thus Both The Procedure And The Process Of Implementation Of Vocational Secondary Education In South Minahasa Regency Exercised Without Reference To The Existing Regulations So That It Can Be Said Not Accountable. Research Findings Concerning The Administration Of The Vocational Secondary Education Is In Line With The Audit Reports On Financial Statements Of The Government Of South Minahasa District By The Supreme Audit Agency (*BPK/Badan Pemeriksa Keuangan*) Representative Of North Sulawesi (2015) And In Line With The Statement Of The Minister Of Education And Culture Anies Baswedan That 75% Implementation Of Educational Units In Indonesia Did Not Meet Minimum Service Standards As Mandated By Law (Kemendikbud, 2014) [4].

## **II. LITERATURE REVIEW**

### **2.1 Public Administration, Public Policy, Implementation Of Public Policy**

#### **2.1.1 Public Administration**

Public Administration Can Be Learn From Different Approaches And Perspectives Of Science, So That The Meaning Is Diverse As Well. Public Administration Is Said To Be The Process By Which Public Resources And Personnel Organized And Coordinated To Formulate, Implement And Manage Decision-Making In Public Policy (Chandler & Plano, 1988, P. 67) [5]. Meanwhile Nicholas Henry (In Pasolong, 2007, P. 8) [6], Defines The Public Administration Is A Complex Combination Of Theory And Practice, With The Aim Of Promote The Understanding Of The Government In Relation To Society Is Governed, And Also Encourage Public Policy To Be More Responsive To Social Needs.

Further Henry Declared Public Administration At Least Includes Three Main Activities, Namely With Regard To The Issue Of Public Organizations, Public Management And Policy Implementation. While Fayol Contributed Greatly To The Administration And Management Thinking, Namely: The Organization's Activities, Functions Or Duties Of Leadership, Principles Of Management Or Administration. Fayol Also Formulate Administrative Functions Or Management Functions, Namely Planning, Organizing, Commanding, Coordinating, And Controlling. As For Taylor, Formulate The Principles Of Administration And Management, Namely Planning, Organizing, Actuating, Controlling (POAC) (Pasolong, 2007, P. 12-13) [6].

#### **2.1.2 Public Policy**

In Simple Terms The Concept Of Public Policy Is Translated As The Intervention Of The Government In Order To Manage And Provide Services To The Community As A Citizen. Intervention Was Intended As Something That Can Be Used As A Reference In Ensuring The Welfare Of The Community To The Lowest Level.

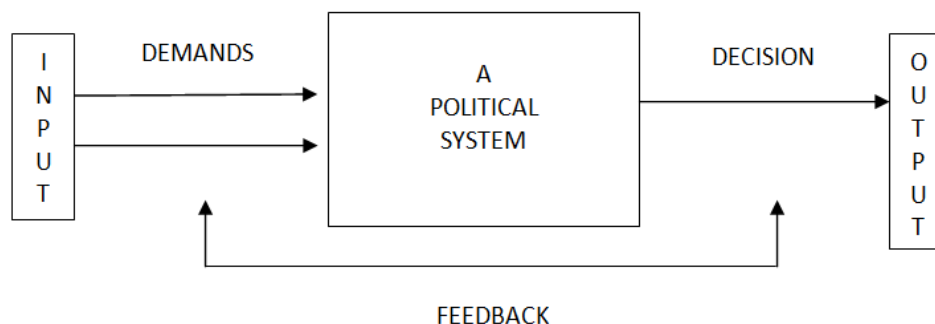
If Discuss Public Policy Then There Is A Problem That Needs Solving Together, So As To Overcome It Needed The Intervention Of The Government. Subarsomo (2005, P. 24) [7] Explains That The Issue Of The Public Understood As Unmet Needs Of The Public, While Its Fulfillment Is Possible Only Through The Creation Of Policies By The Government.

The Easton As Described Waluyo (2007, P. 41) [8], For Example, Mentions The Notion Of Public Policy As: "The Authoritative Allocation Of Values For The Whole Society". From The Definition Put Forward By Easton, It Can Be Seen That Only The Government Who Are Legally Able To Do Something To The People And The Choice Of The Government To Do Something Or Not Do Something Is Manifested In The Form Of Allocation Of Values To The Community.

Furthermore Nugroho (2008, P. 383) [9], Citing Easton Explained That The Public Policy Process Analogous To Biological Systems. Basically, The Biological System Is A Process Of Interaction Between Living Things And Their Environment, Which Ultimately Creates A Continuity Of Life Changes Are Relatively Stable. In This Terminology Easton Analogize The Political Life Of The System. Public Policy With The

System Model Assumes That The Policy Is The Result Or Output Of The System (Politics). As Studied In Political Science, Political System Consists Of Input, Throughput And Output, Which Is Described In The Following Models:

### **Public Policy Process According To Easton**



Source: David Easton In Nugroho (2008, P. 383) [9]

Public Policy Model Proposed By Easton Is A Model That Relies On The Input In The Form Of Demand And Support, These Models Can Be Classified In A Simple Model, So It Was Further Developed By Other Experts.

### **2.1.3 Implementation Of Public Policies**

Issues Relating To The Implementation (Execution) Public Policies (Public Policy) Is Often Discussed Because These Activities Are Trying To Understand What Happened While. Where After A Program Was Formulated And Then Obtain Authorization To Further Serving As A Public Policy, Will Bring A Certain Impact On Society.

Regarding The Implementation Of Public Policy, Tilaar & Nugroho (2008, P. 211) [10] States That: The Plan Is 20% Of Success, The Implementation Is 60%, And The Remaining 20% Is How To Control Implementation. Policy Implementation Is The Hardest, Because Of The Problems That Are Sometimes Not Found In The Draft, Appeared In The Field. In Addition, The Main Threat, Is The Consistency Of Implementation.

Tilaar & Nugroho Of The Statement Above, It Can Be Seen That Policy Implementation Is An Activity Which Swallowed Most Of Resources And As The Most Decisive Stages In The Policy Process. The Reason Why The Implementation Of The Necessary Policy Refers To The Views Of Experts That Any Policies That Have Been Made Should Be Implemented. Therefore, The Implementation Of Policies Necessary For Various Reasons Or Perspective (Akib, 2010, P. 2) [11].

## **2.2 Good Governance**

The Concept Of Good Governance Started Rolling In The Decade Of The 1990s In Line With The Changing Political Landscape Of The World Is So Dynamic At The Time, These Changes Occur Because It Is Supported By Several Factors Such As The Loss Of Legitimacy, Economic Collapse And The Emergence Of Popular Discontent In The Form Of Demonstrations And Protests Against The Existing Government.

Furthermore, Good Governance Discourse Used By International Donors Such As The World Bank, UNDP And The IMF In Order To Maintain And Guarantee The Continuity Of Financial Assistance Given To Countries That Were Targeted Aid. The Institutions Of The Donor Considered That Any Assistance Given To The Countries In The World, Especially Developing Countries Are Difficult To Obtain Maximum Results As Expected Without The Support Of The Good Governance Practices. Hence Good Governance Is A Major Issue In The Relationship Between Institutions Of Donor Countries Targeted Aid, While On The Other Side Of Good Governance Is Defined As A Concrete Application Of The Practice Of Democratic Governance.

In Indonesia After The Fall Of The New Order Regime That Took A Very Dramatic Change In 1998, Has Started Various Initiatives Designed To Promote Good Governance, Accountability And Broader Participation To The Entire Community. This Is A Very Important First Step In Order To Spread The Idea That Led To The Improvement And Participatory Democracy.

Institute Of Public Administration (LAN) Explained That The Good Governance Oriented On Two Things, Namely, The First Orientation Of The Ideal State Is Directed To The Achievement Of National Goals, And The Second, Aspects Of The Functional Of Effective Governance And Efficient In The Execution Of Their Duties In Order To Achieve These Objectives (LAN And BPKP, 2000, P. 6) [12].

In Principle, In Good Governance Can Be Seen How Far The Defense Of Government Policy-Making Related To Community / Public By Encouraging The Creation Of A Competitive Market Mechanism So As To Avoid Or Minimize The Occurrence Of Irregularities. Good Governance In The Public Sector Is Defined As A Process Of Governance Either By Involving Stakeholders On A Variety Of Economic Activities, Social, Political And Utilization Of Diverse Resources Such As Natural Resources, Finance, And Human Beings For The Sake Of The People Who Implemented By Adhering To The Principle: Fairness, Equity, Equality, Efficiency, Transparency And Accountability (World Conference On Governance, UNDP, 1997) [13].

The Concept Of Good Governance Can Be Seen Also In The Government Regulation No. 101 Of 2000 On Education And Training Of Civil Servants Position In Particular. In The Explanation Of Article 2 (D), Which Defines Good Governance As: "Leadership To Develop And Implement The Principles Of Professionalism, Accountability, Transparency, Excellent Service, Democracy, Efficiency, Effectiveness, Rule Of Law And Can Be Accepted By The Whole Of Society".

### **2.3 Dimension Of Implementation Administrative Accountability In SMK Educational**

In A Transparent And Democratic Environment With The Freedom Of Expression, So In Order Environments Such Accountability Can Live, Grow And Develop. The Significance Of Accountability As One Of The Main Elements In The Good Governance Can Be Seen From The Extent Of Use Of The System, Organizational Structure And Staff Who Carry Out Their Duties And Responsibilities, As Well As The Behavior Of The Bureaucracy And A Work Culture That Is Created, It Can Be Run In Accordance With The Control Mechanisms That Have Been Set. Because The Government Was Formed With The Intention To Build A Civilization And Maintaining Social Order System So That People Can Live Their Lives Naturally In The Context Of The Life Of The State.

In Indonesia The Concept Of Accountability Is Not A New Thing. All Government Agencies And Institutions Have Emphasized This Aspect In Carrying Out Administrative Functions Of Government. Definition Of Accountability Can Be Understood In Different Perspectives Based On The Approaches Used. In The Context Of Accountability Of Public Administration Is One Of The Major Aspects Of Governance Characterized By Good Governance. Accountability Can Also Be Used To Provide An Assessment Of The Extent To Which Performance Of The Government Have Been Implemented. According To Saleh And Iqbal (1995, P. 22) [14], Accountability Is An Instrument Of Government Policy That Is Able To Control The Delivery Of Public Services.

On The Other Hand, Kumorotomo (2008: 3.4) [15] Suggests That Accountability Is A Measure That Indicates Whether The Activity Of The Public Bureaucracy Or Services Carried Out By The Government Is In Conformity With The Norms And Values Espoused By The People And Whether Public Services Are Able To Accommodate The Needs Of The People Who Indeed. Institute Of Public Administration (2000, P. 23) [16] Concludes Accountability Is The Obligation Of A Person Or An Organizational Unit Accountable For The Management And Control Of Resources And Implementation Of Policies Entrusted In Order To Achieve The Goals Set Through Periodic Accounts.

The Views Of Jabbara & Dwivedi (1989) [17] Mentions Five Types Of Public Accountability: (1) Administrative / Organizational Accountability, (2) Legal Accountability, (3) Political Accountability, (4) Professional Accountability, (5) Moral Accountability. In The Administrative Accountability, Administrative Accountability Do A Form Of Public Employees In Hierarchy To The Level That Is On It, And Vice Versa Supervision Is Mostly Done By The Employer In Assessing The Performance Of Subordinates. Legal Accountability Is More Related To Legal Actions Carried Out Against The Policies Taken By A Public Servant. The Violation Of This Accountability Be Resolved Through The Courts Or Through The Process Of Revision Of The Rules That Are Considered Contrary To The Law. Political Accountability Related To Accountability For Their Recognition Of Authority Possessed By Holders Of Political Powers To Organize, Set Priorities And Distribute Resources And Ensure Their Compliance With The Implementation Of Administrative Responsibility As An Obligation That Must Be Undertaken. Professional Accountability Related To The Responsibilities Of A Public Employee For Actions Undertaken In Their Respective Sectors. Accountability Moral / Ethical Associated With The Demand That A Public Employee Moral Responsibility For Its Actions Based On Moral Principles And Ethics And Is Recognized By The State Constitution.

Based On The Ideas Put Forward By Jabbara & Dwivedi [17], Then To See Accountability In The Administration In This Study Refers To Two (2) Indicators Namely Administrative Accountability That Budget Utilization And Accountability Of Administration Of Vocational Secondary Education. Administrative Accountability In The Administration Of Vocational Secondary Education Contributes To The Smooth Implementation Of Learning Activities At Any Educational Institution Which In Turn Is Expected To Have Implications For The Improvement Of Quality Of Education And Quality Of Service Based On The Reports Are Accurate, Timely And Accountable To The Use Of Public Funds Do.

The Cornerstone Of Administration Policy On Vocational Education Based On Several Regulations Governing, Namely: Act No. 20 Of 2003 On National Education System, Government Regulation No. 56 Of 1998 On The Amendment Of Government Regulation No. 29 Of 1990 On Secondary Education. Both Of These Regulations Governing The Procedures For Establishing And Organizing The Process Of Vocational Education.

### **III. RESEARCH METHODS**

This Study Was Conducted In South Minahasa District Of North Sulawesi Province With The Aim To Describe, Analyze And Interpret The Accountability Of The Administration Of The Vocational Education In The South Minahasa Regency. This Type Of Research Was Qualitative With Phenomenological Approach. Source Of Research Data Were Primary And Secondary Data. Sources Of Primary Data Obtained From Informants (Head Of Department, Head Of Secondary Education, Principal Of SMK, And Teachers Of SMK) Through Interviews And Observations, While For Secondary Data Obtained From The Documents Comprising The Regulations Concerned As Well As Written Documents And Others. The Researcher Was The Main Instrument So That The Process Of Data Collection Was Done By A Process Of Triangulation For The Research Carried Out, As Well As Data Analysis From The Outset By Using An Interactive Model Proposed Miles & Huberman (1992, P. 14) [18].

### **IV. RESULTS AND DISCUSSION**

#### **4.1 Implementation Of Administrative Accountability SMK Educational**

Based On The Problems And Focus Research On The Accountability Of The Administration Of The Vocational Education, The Theory Of Operation Used Is The Theory Of Jabbara & Dwivedi (1989) [17] With Indicators Of Accountability Administration Budget Utilization And Accountability Of The Administration Of The Vocational Education That Is Particularly SMK Within The Work Unit (SKPD) Department Of Education Youth And Sports (Dikpora) South Minahasa Regency.

Research Findings For Accountability Financial Administration, Indicating That The Staff / Personnel Assigned To The Financial Sector In SKPD Dikpora South Minahasa District Is Unable To Manage The Financial Administration To The Maximum Once A Year To Do The Monitoring And Evaluation (M & E) By The Inspectorate Of South Minahasa District, Ministry Of Education National And Even By The Supreme Audit Agency (BPK) Representative Of North Sulawesi Province. It Finding Is Consistent With The Audit Reports On Financial Statements By BPK Representative Of North Sulawesi Province In 2015 Ago.

As Known To An Assessment Of The Audit Reports On Financial Statements Of Local Government, The CPC Provides Four Types Of Opinions: (1) Unqualified Opinion; (2) Qualified Opinion; (3) Adverse Opinion; And (4) Disclaimer Of Opinion.

After Officially Became An Autonomous Region In 2003, Based On Government Financial Reports South Minahasa District Includes SKPD Dikpora, Up To 2012 Achievements Were Never Moved From Disclaimer Of Opinion, In 2013 Pocketed Adverse Opinion Of The State Audit Board (BPK) And In 2014 And In 2015 Carve A New History With Qualified Opinion.

In The Audit Reports On Financial Statements Of The Government Of South Minahasa Regency In 2015 And Then By The BPK Representative Of North Sulawesi Province, Noted Some Problems In The Field Of Education Records That Require Special Attention Of Local Governments And SKPD Dikpora, Namely:

1. There Are Still Encountered Results Of The Activities Of The Special Allocation Fund (DAK) Education Cannot Be Used And The Use Of The Target.
2. There Is A Special Allocation Of Education That Has Not Been Absorbed Everything So That It Becomes SILPA. (BPK-Representative Sulut Province, 2015) [19]

Based On The Record Of The BPK In Point Is Found To Result From The Activities Of The Special Allocation Fund (DAK) Education At SKPD Dikpora That Is Not Used And The Use Of Funds Are Not Targeted. Education DAK Funds Was Sourced From Revenues Budget (APBN) Allocated To A Particular Region With The Aim To Help Fund Special Activities Of Regional Affairs And In Accordance With National Priorities. Based On Technical Guidelines (Guidelines) From The Government Through The Ministry Of Education And Culture, The Use Of DAK Funds Include The Rehabilitation Of Classrooms, Provision / Rehabilitation Resources And Sanitation To Clean Water And A Bathroom And WC, Procurement / Repair Desks Classrooms And Closets Library, Construction / Rehabilitation Official House Keeper / Teachers / Principals, And School Improvement With The Construction / Provision Of Facilities And Infrastructure, Libraries And Other Educational Facilities In Schools.

About The Findings Of DAK Education Funds Unutilized Or Use That Does Not Comply With The Technical Guidelines Have Occurred Due To Lack Of Human Resources Owned SKPD Dikpora South Minahasa Regency. As We Know That Every Year The Government Of South Minahasa District Mutation Positions In Various SKPD. It Mutation Was Done Without Going Through Thorough Job Analysis, So That

Not A Few Personnel Stationed At The Post Office Less Certain That Not Even Completely Understand Their Duties And Functions.

Their Autonomy In Education Policy Giving Greater Autonomy To The Local Governments To Manage And Place The Human Resources That Exist In An Area That Should Be Utilized In Order To Expand Access, Increase Participation And Quality Of Education. But It Turns Out This Great Authority Used By The Region As A Means To Show Their Power, So That Raises Other Problems That Interfere With Effectiveness, Efficiency, And Professionalism Of Teachers And Education Staff And Stakeholders In Managing Education In The Area.

Likewise, The BPK Notes In The Second Point Which Is Contained DAK Education Funds That Have Not Absorbed It All So That It Becomes SILPA. SILPA (Time Over Budget Financing Of Year) Is Always Associated With Financing. Financing Is Any Admission That Need To Be Repaid And / Or Expenditure Which Will Be Welcomed Back, Either In The Relevant Fiscal Of Year And Next Fiscal Of Year, Which The Government Budgeting Is Mainly Intended To Cover Budget Deficits Or Utilizing Surpluses. Funding To Cover The Budget Deficit Is Often Referred To As The Receipt Of Financing. Conversely, The Financing Was Done To Take Advantage Of So-Called Surplus Financing Expenses. SILPA Represents The Difference Between The Surplus And Deficit With Net Financing. SILPA Figure In Budgeting Is Supposed To Be Equal To Zero. It Means That The Receipt Of The Financing Must Cover Budget Deficits. If The Numbers SILPA Is Positive, It Is That There Is A Net After Deducting Financing The Budget Deficit Remaining. Or With Any Other Explanation That Concerns The Budget Still Funds From Financing Revenue That Has Not Been Used To Fund Regional Expenditure And / Or Expenditure Regional Funding.

Based On The Findings Of CPC Representative Of North Sulawesi Province In South Minahasa District Education Special Allocation Funds Are Not Being Used. This Happens Because The Staff / Personnel Were Placed On The Financial Section Of SKPD Dikpora Often Experienced Turnover. Mutation Of Office Is The Prerogative Of A Political Leader Of A Region (Governors, Regents And Mayors). But In Practice Always Requires Coordination With The Relevant Parties And Involving Team Advisory Board Position And Rank (*Baperjakat/ Badan Pertimbangan Jabatan Dan Kepangkatan*) Therein.

What Are The Findings Of BPK RI Representative Of North Sulawesi Province To The South Minahasa Regency Above Indicates That During The Implementation Of Education-Managed Dikpora Show Has Not Been Implemented Properly? Some Of The Problems In The Field Of Education Be Important For The Government Of South Minahasa Regency Especially SKPD Dikpora And Require Special Attention, Indicating That Local Governments Need To Increase Capacity, Creativity And Sensitivity In Managing Education. (Zuhdi, 2012) [20].

Zuhdi Further Explained The Purpose Of Capacity As The Ability To Manage The Authority And The Responsibility Is Greater. Local Education Authorities Would Need To Be Equipped With Control Over Various Aspects Of The Financial Management Of Education, Curriculum, Human Resources Development, And Relationships With Stakeholders In The Area Of Education. Creativity Needs To Be Owned By The Local Education Authority Is Related To How Management Education Continues To Innovate To Make The Educational Process More Accessible, More Motivating For Students, And With Higher Quality Results. While The Sensitivity Necessary To Be Able To See The Needs And Problems Of Local Education, So As To Provide Adequate Educational Services. The Implication Of All This Is The Implementation Of Education Managed Accountable By SKPD Dikpora In South Minahasa Regency.

The Following Discussion Is Related To The Responsibilities Of Administration Of Vocational Education In The South Minahasa District Regarding The Establishment Of SMK. According To Article 3, Paragraph (2) Of Government Regulation No. 56 Of 1998: "Prioritizing Vocational Secondary Education To Prepare The Students To Enter The Workforce And Develop A Professional Attitude". Therefore The System Of Vocational Education Is Designed To Prepare Graduates Who Are Ready To Enter The Workforce And Be Able To Develop A Professional Attitude In The Field Of Work.

As Known In South Minahasa Regency Until 2015 There Were 18 Vocational Consisting Of 14 State Vocational School And 4 Private Vocational Schools. 3 (Three) Of The Vocational School Is A School That Already Existed Before The Issuance Of Policies Re-Proportional SMK: SMA 70%: 30% In 2007, While 15 (Fifteen) Other Vocational Schools Established Starting In 2008 And So On.

In Connection With The Establishment Of New Vocational Schools, The Procedures And Requirements That Must Be Met Stated In Article 6, Paragraph (1) Regulation No 56 Of 1998, Which Says That The Establishment Of Secondary Schools Organized By The Government And Society Must Meet The Requirements Of Availability:

1. At Least Twenty People For Public High Schools, Vocational And Official, Ten People For Religious Secondary Schools, And Five People For Outstanding Secondary School;
2. The Education Personnel Consisting Of At Least One Teacher For Each Subject;
3. Curriculum;

4. Source Of Funds Still To Ensure Continuity Of Education Provision;
5. A Place Of Learning;
6. The Textbooks And Educational Equipment.

Based On Research Data Relating To The Administration Of The Establishment Of New Vocational Schools With Reference To The Existing Regulation, Was The Establishment Of 15 (Fifteen) Vocational Schools Is Not In Accordance With The Legislation In Force.

It Can Be Seen From The Number Of Students Graduated From Junior High School Are Continuing Their Education Vocational School In South Minahasa Regency, Which Shows The Numbers Increased Significantly Every Year, But Was Not Followed By The Availability Of Infrastructure. But The Problem That Arises Then Is Allocating Substantial Funds For Infrastructure Development And The Provision Of Educators Were Adequate Was Not Able To Be Met By The Government Of South Minahasa Regency. The Same Thing Happens With The Construction Of Infrastructure Such As School Buildings Without Making Analysis Of The Number Of Students Graduated From Junior High School That Is Located Adjacent To The Location Of Vocational Schools Are Built, So Found A Vocational School With A Number Of Students That Much, Instead There Is A Vocational School With A Number Of Students Were Very Little. The Other Drawback Is The Provision Of Human Resources Educators And Education Personnel Are Not In Accordance With The Mandate Of Regulation No 56 Of 1998 That At Least One Teacher For Each Subject. The Results Showed That On Average Every Vocational School In South Minahasa Regency Found Some Teachers Who Teach More Than One Subject, It Happens To Teachers Of Normative (Religious Education, Citizenship Education, Indonesian, Physical Education Sport And Health, Arts And Culture And Local Content). Generally Teachers Who Teach More Than One Area Of Study Outside His Field Of Expertise To Meet The Demands On The Availability Of Teachers For That Particular Study. Research Data Also Shows That There Are Some Schools That Have Excess Teacher Particular Field Of Study, While On The Other There Is An Outstanding School Teacher Shortage Areas Of The Study. And Every Six Months, The Entire Principal Was Asked To Incorporate The Analysis Of The Needs Of Teachers, But In Fact There Was Never Any Follow-Up Both Of Dikpora Nor The Personnel Board And Regional Training (BKDD) Districts That Handle The Management Of The Distribution Of Teachers And Education Personnel In South Minahasa Regency.

Likewise, A Study, Based On Research With 14 (Fourteen) Vocational School Student Learning Space Shortage. The Same Thing Happens Also In The Provision Of Textbooks And Other Educational Equipment. Until 2015 From 18 Vocational Schools That Exist, There Are Only Five (5) Vocational Schools That Have Facilities In Computer Labs, Two (2) Practice Room Automotive, Five (5) Practice Room Competencies Of Accounting, 1 (One) Space Agricultural Practices And 2 (Two) Cultural Arts Practice Room. To The Laboratory Where The Practice Of Nursing Majors Are Not Available.

As For The Source Of The Funds Still Needed In Order To Ensure The Continuity Of The Provision Of Education Such As School Operational Funds (BOS), Is Often Delayed Due To The Complexity Acceptance Procedures To Be Followed For Redemption.

Law No. 20 Of 2003 On National Education System Is Already Mandated The Importance Of Allocation Of Budget Funds For The Financing And Construction Of Education, But Has Had A Clear Mandate And The Legal Basis For Various Reasons And Excuses Not Been Implemented As Expected.

Various Limitations On The Vocational School In The South Minahasa District Which Includes The Allocation And Use Of Funds, Infrastructure (Facilities Of Learning And Teaching Aids), Human Resources (Teachers And Staff), Learning Services To Students, Etc. The Implications On The Quality Of Vocational School Graduates Outcomes. However The Provision Of Infrastructure Is Minimal And Structuring Of Human Resources That Are Less Professional Obstruct Efforts To Improve The Quality Of Education. Because Of Efforts To Improve Vocational Graduates Correlates With An Increase In The Quality Of The Learning Process Carried Out By Educators / Teachers Are Instrumental Dominant Input In School. The Resulting Output Systemically Significant Contribution To The Process, And The Process Associated With The Input, So That The Quality Of The Process Will Have Implications Directly On The Quality Of Graduates Produced. It Is In Line With That Proposed By Hidayat (2011) [21] Which Identified Two Important Issues Concerning Human Resources Lead Education Decentralization Is Not Going Well, That Teachers Who Lack Professional And Incompetent Officials.

## **V. CONCLUSION**

Administration Of Vocational Secondary Education In South Minahasa Regency Has Not Been Implemented In An Accountable, Both Related To Accountability The Administration Of The Use And Utilization Of The Budget At SKPD Dikpora Which Shows That Even Annually Conducted Monitoring And Evaluation (M & E) By The Inspectorate Of South Minahasa District, The Ministry Of National Education, Even By BPK Representative Of North Sulawesi Province, Where They Found The Implementation Of The Use Of DAK Education That Funds Allocated For The Rehabilitation Of School Infrastructure Cannot Be Used, As



Well As The Use Of DAK Education That Does Not Comply With The Technical Guidelines Of The Government.

Similarly To The Responsibilities Of The Administration Of The Vocational Education That Includes Procedures For Establishing Vocational Fulfillment Of Educators And Education Personnel, Availability Of Facilities And Tools Sufficient Learning In Order To Follow Up The Implementation Of The Policy Of Re-Proportioned Vocational Education With General Secondary Education So As To Achieve The Composition Ratio 70%: 30% Is The Target Of Government As Stated In The Strategic Plan Of The Ministry Of Education From 2005 To 2009, Was Not Implemented By Regulations Governing These Activities, So It Can Be Concluded That The Administration Of Vocational Secondary Education In South Minahasa Regency Yet To Be Accountable.

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