

## THE APPLICATION OF ACCOUNTABILITY PRINCIPLES IN THE PROVISION OF FREE EDUCATION IN GOWA REGENCY

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Received 25 Oct 2021 • Revised 21 Nov 2021 • Accepted 28 Dec 2021

### Abstract

The purpose of writing this paper is to analyze the principle of accountability in the provision of free education Gowa Regency Regulation Number 4 of 2008 and Gowa Regency Regional Regulation Number 9 of 2013. This study uses a sociojuridical research type, using a statutory approach and a conceptual approach. The data used are primary data and secondary data obtained through interviews and literature study, the data collected is then analyzed qualitatively. The results of the study indicate that the principle of accountability as one of the main principles of good governance has been implemented by the Gowa Regional Government in providing free education in Gowa Regency. This is evidenced by the existence of the Gowa Regency Regional Regulation Number 4 Year 2008 concerning Free Education and the Gowa Regency Regional Regulation Number 9 Year 2013 concerning Amendments to the Gowa Regency Regulation Number 10 Year 2009 concerning the Compulsory Education Program, the two provisions of the legislation in the form of Regional regulations and Regent's Regulations have become a guarantee of accountability for the provision of free education in Gowa Regency.

**Keywords:** *free education, implementation, the principle of accountability*

### INTRODUCTION

Free education, implementation, accounting principles The implementation of local government with decentralization and regional autonomy paradigms has been accommodated in the 1945 Constitution of the Republic of Indonesia (Article 18), until the reform era with Law No. 22 Year 1999 which was amended by Law Law Number 32 Year 2004 and finally Law Number 23 Year 2014. With decentralization and the regional autonomy paradigm, regions have independence in regulating and managing their household affairs; so that the duties and authorities of the regional government can bring services closer to the community; so that the participation and participation of the local community is involved in the policy process and regional development, in order to realize democratization, empowerment, transparency and accountability in the administration of regional government, and to realize prosperity from the center to regionality.

In reality, the elaboration of the principles of good governance, one of the main principles being the principle of accountability in the administration of local government, so far does not seem to be running optimally, in which case there are still local government policies that are not fully oriented to the interests of the community, but instead prioritize income. regional treasury (money oriented), the number of activities/programs of local government that require large financing but in terms of its

benefits are not felt by the community, many local government policies are not transparently disclosed to the public; and the implementation of supervision that has not fully implemented the principle of accountability so that it does not run optimally and cannot be accounted for both legally and to the public (community).

Various legal products both at the national and regional levels have been made and enforced to ensure the realization of governance that reflects a good governance, namely Law Number 28 Year 1999 concerning State Administrators that are Clean and Free from Corruption, Collusion and Nepotism, as well as Government Regulation Number 108 Year 2000 concerning Procedures for Accountability of Regional Heads has been issued as well as Presidential Instruction Number 7 Year 1999 concerning Accountability for Performance of Government Agencies and other policies that reflect the seriousness of the government to realize accountable state governance.

The importance of discussing accountable governance does not lie in how to dismantle the closedness or depravity of a bureaucracy. Basically, the main objective of accountable governance does not lie in accountable governance itself. This goal is external and intertwined with efforts to accelerate the creation of people's welfare. Therefore, a government must have the capacity to carry out public services so that it can be accounted for both legally and to the public, so that it has implications for increasing public trust in the government.

The birth of public hopes/expectations to create accountable governance in the administration of local government after the collapse of the Suharto regime is something that can be understood. Because this kind of expectation is a common phenomenon that can be found everywhere, in every country that transitions from an authoritarian regime to a democratic regime. Likewise from a centralized regime to a decentralized regime. According to Riswanda Imawan, as quoted by Syamsuddin Haris,<sup>1</sup> from a political point of view, decentralization is part of the process of political democratization. Meanwhile, according to Miriam Budiardjo,<sup>2</sup> Decentralization is also understood as a way to create a larger public space for public participation which in turn will lead to government accountability.

The presence of the government as a state administrator has the authority based on the constitution to organize a state government system based on law by using the government bureaucracy as an instrument to achieve state goals. Therefore, an ideal bureaucratic order is needed in order to support the creation of a government administration system that is able to support the achievement of state goals. One way to achieve the ideal bureaucracy is to apply the principle of accountability in the administration of local government, in this thesis the focus is on the provision of free education in Gowa Regency. Therefore, to go in that direction, one of the conditions that must be met is to implement the principle of accountability in the administration of government optimally which must be encouraged by the political will of the government which is sincere, honest and trustworthy.

Increasing public access to higher quality education is a mandate that must be carried out by the Indonesian people, as stated in the Preamble to the 1945 Constitution of the Republic of Indonesia, which states that the state wants to protect the entire nation and the entire homeland of Indonesia, educate the nation's life, promote public welfare and participate in implement a world order based on freedom, eternal peace and social justice. Furthermore, Article 28 paragraph (1) of the 1945 Constitution of the Republic of Indonesia mandates that everyone has the right to develop themselves through the fulfillment of their basic needs, has the right to education and benefits from science and technology, art and culture in order to improve the quality of life for the welfare of mankind. This mandate is then emphasized in Article 31 paragraph (1) which states that every citizen has the right to education.

The 1945 Constitution of the Republic of Indonesia implies the mandate that education is not only the most important pillar in an effort to educate the nation, but is also an absolute requirement for improving people's welfare. Therefore, all citizens have the right to obtain a good education, and also have the obligation to build quality national education. As a consequence, equal distribution of education is needed.

The presence of the reform era in Indonesia also contributed to the birth of reforms in the education sector. One of the fundamental changes of education reform is the issuance of Law No. 22 Year 1999, which was later revised by Law No. 32 Year 2004 concerning Regional Government. Education reform is specifically marked by the issuance of Law No. 20 Year 2003 as a replacement for Law No. 2 Year 1989 concerning the National Education System. The two laws bring a new perspective that is revolutionary in the context of improving the education system as a public affair by

<sup>1</sup> Syamsuddin Haris, 2005, *Desentralisasi & Otonomi Daerah, Desentralisasi, Demokratisasi & Akuntabilitas Pemerintahan Daerah*, LIPI, Jakarta, p. 126

<sup>2</sup> Miriam Budiardjo, 1998, *Dasar-Dasar Ilmu Politik*, Gramedia, Jakarta, p. 98

reducing government authority, both in curriculum policies, management and various policies for the development of educational institutions themselves.

The formulation of the provisions in Article 31 paragraph (4) of the 1945 Constitution of the Republic of Indonesia clearly stipulates that "the government has a constitutional obligation to prioritize the education budget of at least 20% of the State Budget and Regional Revenue and Expenditure Budget in order to meet the needs of the implementation of national education". This constitutional obligation is reaffirmed in Law No. 20 Year 2003 concerning the National Education System.

The existence of the National Education System Law No. 20 Year 2003 carries the spirit of democratization, decentralization and globalization. There are at least nineteen articles that combine the words central government and local government, whose connotation is that various policies in the administration of education should always synergize national interests and local (regional) interests so that the quality of education is expected to increase the competitiveness of students.

Furthermore, the formulation of the provisions of Article 10 of Law No. 20 Year 2003 stipulates "that the central government and regional governments regulate and supervise the implementation of education in accordance with applicable laws and regulations". Furthermore, Article 49 paragraph (1) stipulates that education funds other than educator salaries and official education costs are allocated a minimum of 20 percent of the State Budget in the education sector and a minimum of 20 percent of the Regional Revenue and Expenditure Budget. Article 49 paragraph (4), education funds from the central government to the provincial/district/city governments are given in the form of grants in accordance with the prevailing laws and regulations.

Furthermore, in the formulation of the provisions of Law No. 20 Year 2003, there are so many articles that regulate the rights and obligations of the central government and local governments, so it is hoped that later local governments and community groups will play a role in the implementation of educational autonomy considering the types of competencies of each region are different from one another. Related to this, it is confirmed in Article 50 paragraph (5) of Law No. 20 Year 2003 states that "regency/city governments are obliged to manage basic education and secondary education, as well as education units based on local excellence."

In the formulation of the provisions of Article 3 of Law Number 20 Year 2003 "National education functions to develop capabilities and shape the character and civilization of a dignified nation in the context of educating the nation's life, aiming to develop the potential of students to become human beings who believe and fear God Almighty, noble character, healthy, knowledgeable, capable, creative, independent and become a democratic and responsible citizen"

The new paradigm of education as out come based requires that no matter how small the funds, energy, and time spent must be accounted for in a measurable manner. This is a tangible form of the necessity of the presence of the principle of accountability in the provision of education, including free education in Gowa Regency.

The existence and legislative role of the Regional People's Representative Council (DPRD) can be seen in the process of discussing the Draft Regional Regulation with the executive in this case the Gowa Regency Government. accountability in terms of the education budgeting allocated in the Regional Revenue and Expenditure Budget each year, how much of the funds are allocated, is it in accordance with the mandate of the 1945 Constitution of the Republic of Indonesia, what its designation is, how much percent of education funds are absorbed in state schools, how much education funds are absorbed in schools -private school. Some of the Regional Regulations that have become the real contribution of the Regional People's Representative Council of Gowa Regency in ensuring the accountability aspect of the implementation of free education in Gowa Regency, including Regional Regulation No. 4 Year 2008 concerning Free Education, Regional Regulation No. 10 Year 2009 concerning Compulsory Education Program, Regional Regulation No. 9 Year 2013 concerning Amendments to Regional Regulation No. 10 Year 2009 concerning the Compulsory Education Program, and Regional Regulation No. 10 of 2013 concerning the Continuous Completed Class System (*Sistem Kelas Tuntas Berkelanjutan/SKTB*).

The reality of the world of education in Indonesia, including in Gowa Regency, so far does imply that there are many problems that need regulation and policy. There are still many local governments in Indonesia that are not or are not ready to accept various powers, including exercising authority in the field of education. The reasons that are often heard are used by the area, including (a) their human resources are not sufficient; (b) their facilities and infrastructure are not yet available; (c) their own local revenue budget is very low; (d) psychologically, they are not mentally ready for a change, they are also nervous or afraid of changing efforts.

The condition of providing free education in Gowa Regency quantitatively seems to have progressed but in terms of quality it still needs to be investigated further. The spirit of reform must be carried out so that it is able to color and realize changes in the implementation of free education in a

better direction, realizing quality education based on the nation's culture. Education should be emphasized for the realization of national civilization, which has an identity and identity.

In recent years, various educational problems that we often encounter and are reported by the mass media include:

First, the phenomenon of the high price of books. The high price of books is caused by various factors, namely long distribution channels, high taxes and other leakages (counterfeiting) experienced by local book publishers. The high price of books is also caused because publishers have to bear paper import taxes, and 35-40% rebates for distributors, not to mention fees (commissions) for schools which also range from 30-35%.

The cost of procuring books in schools has been the burden of parents each before the new school year. What's more, with the ever-changing curriculum, students are forced to replace their textbooks with new ones, even though the new textbooks are almost the same as the old books, only the title page has been made better. The government has indeed tried to ease the burden on parents of elementary and junior high school students from the cost of education through the provision of free books in the form of school operational assistance. However, it is estimated that the procurement of free books cannot be effective because it is only for one subject. In fact, every year parents have to buy books for 8-10 subjects.<sup>3</sup> Our neighboring countries, such as: Singapore, Malaysia, and Thailand, have long provided free book facilities up to high school level.<sup>4</sup> This is still supported by very adequate library facilities, even a sophisticated electronic library.

The other two phenomena are the uneven supply and distribution of teachers. The shortage of teachers is a classic problem in the world of Indonesian education. The Ministry of National Education noted that the shortage of teachers in the country in 2003 reached 427,903 people. The government has overcome the shortage of teachers by appointing as many as 190,714 assistant teachers. However, the assistant teachers are still far from the required number, the shortage is still more than 50%.<sup>5</sup>

The shortage of teachers will certainly result in delays in the teaching and learning process, and it is not uncommon for a teacher to teach in fields that are not in accordance with their academic abilities. Of course, this incident indirectly spurred the process of fooling students. In the author's observation, the policy of distributing teachers has not been in accordance with the needs of teaching staff in several schools. One of the cases happened in one of the schools in this area,<sup>6</sup> the school submits an application to the Ministry of National Education, then the Ministry of National Education forwards the application to the local government because the local government regulates the distribution of labor in the area. The local government assigned two mathematics teachers to teach at the school, even though the school applied for an English teacher because only one English teacher was on maternity leave, while only one math teacher was still able to teach students at the school who only had one teacher, totaling 5 classes.

Third, the phenomenon of the standardization of student graduation scores, every year the government raises the standardization value of student graduation. The government's policy is based on the "trend" of a new spirit about the quality of education. Various views of the pros and cons were expressed by the community along with the increase in the standardization value of student graduation. Some people welcome the policy because they think it will improve the quality of education, and some reject it because it is considered difficult for students and its purpose is to improve the quality of education. On the contrary, it will reduce the quality of education.

Fourth, the phenomenon of the existence of private schools which currently seems increasingly marginalized, even though the burden and responsibility between public schools and private schools in educating the nation's children is no different, all are the same. It is possible that the government was influenced by the "shallot and garlic fable" so that the government gave different treatment to private schools.

The condition of education in Gowa Regency is also inseparable from the existence of deviant practices and tends to be a justification. There is news about the practices carried out by schools by "Selling the Names of Committees and Cooperatives for Fees". School cooperatives are often a shield to sell school supplies such as shoes, uniforms, reading books and other supplies. Because the school always refuses not to charge school entrance fees. Likewise with the cost of school supplies for new students, the school always argues that there is no compulsion for students to buy, but each student has been presented with a list of school supplies to buy at the cooperative.

<sup>3</sup> Kompas, June 13, 2008

<sup>4</sup> Kedaulatan Rakyat, April 18, 2008

<sup>5</sup> Kompas, December 17, 2010

<sup>6</sup> Interview results, May 2016

The media coverage that is almost repeated every year about New Student Admissions (*Penerimaan Siswa Baru/PSB*) is indicated to be "played", where PSB in a number of schools has started to be "businessized" and is no longer carried out in an accountable and transparent manner. Some schools that did not meet the quota in the first stage tried to be "played" with students' parents in order to get seats (buying and selling quotas/seats).

The problem of education, as the author stated above, is almost experienced by all regions in Indonesia, including in Gowa Regency which of course has different scales/levels. The problem that will be discussed in this paper is how is the principle of accountability in the provision of free education Gowa Regency Regulation No. 4 Year 2008 and Gowa Regency Regulation No. 9 Year 2013?

## METHOD

This study uses a sociojuridical research type,<sup>7</sup> using a statutory approach and a conceptual approach.<sup>8</sup> The data used are primary data and secondary data obtained through interviews and literature study,<sup>9</sup> the data collected is then analyzed qualitatively.<sup>10</sup>

## RESULTS AND DISCUSSION

The history and growth of the rule of law was born and grew from the development of human thought which is in line with the development of human welfare itself.<sup>11</sup> A country whose government is run based on and based on law rooted in a set of normative starting points, in the form of basic principles as principles that serve as guidelines and criteria for evaluating government and the behavior of government officials.<sup>12</sup> There are differences between the concepts of the rule of law, *rechtsstaat* and the rule of law which are often used in Indonesian language literature.<sup>13</sup> In a state of law that governs not humans, but fair thinking, and morality that determines the good or bad of a law.<sup>14</sup> The idea of a state of law substantively begins with the construction of Aristotle's thought which places justice as the main goal of the state.<sup>15</sup>

The implementation of public government that provides services to the public cannot be carried out optimally without going through a professional and accountable organization. Organizing government affairs is intended so that all public affairs can be carried out optimally so that national development goals can be achieved evenly throughout Indonesia. To achieve this goal, nowadays it is not only the establishment of public service institutions and their apparatus that run the organization filled according to need, but filling public positions requires reliable human resources. Because, at this time there are new demands for public service organizations to provide services to the community in an accountable manner so that the service objectives are more optimal in accordance with the objectives of their formation. Likewise, of course, with public services in the field of providing free education in Gowa Regency. Therefore, several indicators of the application of the principle of accountability in implementing free education in Gowa Regency will be presented as indicators to determine the process of providing free education in Gowa Regency to be accountable and reflect the principles of good governance.

The process of administering Free Education in Gowa Regency in terms of its juridical accountability aspect can be said to be very accountable, because the juridical accountability of the Implementation of Free Education in Gowa Regency is marked by the presence of Gowa Regency Regional Regulation Number 4 Year 2008 concerning Free Education and Gowa Regency Regional Regulation Number 9 Year 2013 concerning Amendments to Gowa Regency Regulation Number 10 Year 2009 concerning Compulsory Education Program.

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<sup>7</sup> Irwansyah, 2020, *Penelitian Hukum, Pilihan Metode dan Praaktik Penulisan Artikel*, Mirra Buana Media, Yogyakarta, p. 158

<sup>8</sup> Soerjono Soekanto, 2012, *Metode Penelitian Hukum*, Rajawali Pers, Jakarta, p. 13

<sup>9</sup> Kadarudin, 2020, *Mengenal Riset dalam Bidang Ilmu Hukum, Tipologi, Metodologi, dan Kerangka*, Uwais Inspirasi Indonesia, Ponorogo, p. 151

<sup>10</sup> Kadarudin, 2021, *Penelitian di Bidang Ilmu Hukum (Sebuah Pemahaman Awal)*, Formaci Press, Semarang, p. 171

<sup>11</sup> Ridwan, H.R., 2002, *Hukum Administrasi Negara*, UII Press, Yogyakarta, p. 1

<sup>12</sup> J.J.H. Bruggink. *Rechtsreflecies*, Kluwer – Deventer, translated by Arief Sidharta, 1996, *Refleksi Tentang Hukum*, Citra Aditya Bakti, Bandung, p. 12

<sup>13</sup> Philipus M. Hadjon, 1987, *Perlindungan Hukum Bagi Rakyat di Indonesia: Sebuah Studi tentang Prinsip-prinsipnya, Penanganannya oleh Pengadilan dalam Lingkungan Peradilan Umum dan Pembentukan Peradilan Administrasi Negara*, Bina Ilmu, Surabaya, p. 71

<sup>14</sup> S.F. Marbun, et.al., 2001, *Dimensi-Dimensi Pemikiran Hukum Administrasi Negara*, UII Press, Yogyakarta, p. 1

<sup>15</sup> Achmad Ali, 2002, *Menguak Tabir Hukum: Suatu Kajian Filosofis dan Sosiologis*, PT. Toko Gunung Agung, Jakarta, p. 259-260

### **Gowa Regency Regulation Number 4 Year 2008 concerning Free Education**

In the consideration of point a in Regional Regulation Number 4 of 2008 concerning Free Education, it is stated that; In order to ease the burden on society/parents in financing education, it is necessary to implement Free Education for Elementary, MI, SMP, MTs, SMA, MA and Public/Private Vocational Schools within the scope of the Gowa Regency Government. The considerations above explain clearly what is the nature or goal to be achieved/aimed from holding Free Education in Gowa Regency, namely how to organize an educational process in Gowa Regency that does not burden the community/parents, in this case the overall cost of education for students. /students who attend school in Gowa Regency are borne (taken over) by the Gowa Regency Regional Government, this is known as free education, as regulated in the General Provisions of Article 1 number 7 of Regional Regulation No. 4 Year 2008, that what is meant by free education is waive all educational costs for students/parents of students related to the teaching and learning process and school construction activities

The provisions mentioned above are also stated not only apply to public schools, but also apply to all schools in the Gowa Regency area, including private schools. This is regulated in Article 2 paragraph (2) of Regional Regulation No. 4 Year 2008 which states that private schools that are unable to implement the free education program can submit a statement of their inability to the local government. This is done by the Gowa Regency Government because the implementation of Free education in Gowa Regency serves to provide the widest possible opportunity for learning ages to get a decent and quality education (Article 3 of Regional Regulation No. 4 Year 2008). In fact, what is meant by providing the widest possible opportunity is the opportunity to choose schools in the Gowa Regency area, both public and private, without discriminating between the poor and the rich. So that the implementation of free education in Gowa Regency really applies the principle of equality as desired by the 1945 Constitution of the Republic of Indonesia, that every citizen has the right to a proper education.

According to the results of the researcher's interview with one of the parents of Arifin's students who stated that the implementation of free education in Gowa Regency in accordance with Regional Regulation Number 4 Year 2008 has really provided the widest opportunity for Gowa residents to be able to go to school and choose schools as long as they are within the community. the Gowa region without discriminating against the social status of prospective students.<sup>16</sup>

The views of the parents of the students mentioned above were also confirmed by Drs. Yarisi, S.Pd. (Head of UPTD Education Office of Somba Opu District) who stated that what was stated by the parents of the students mentioned above was true. Because we at the education office of Gowa Regency are indeed required to provide free education based on Regional Regulation No. 4 Year 2008 concerning Free Education with Regional Regulation No. 9 Year 2013 concerning the Compulsory Education Program, and Regional Regulation No. 10 Year 2013 concerning the Continuous Completed Class System in which the technical implementation of the free education program is regulated in Regent Regulation No. 8 Year 2008.

As a logical consequence of the waiver of all educational costs for students/parents of students related to the teaching and learning process and school construction activities by the Gowa Regency Government, then in the provisions of Article 5 of the Dividend of students/parents of students relating to the learning process teaching and school construction activities by the Gowa Regency Government, then in the provisions of Article 5 of the Regional Regulation No. 4 Year 2008 states that the Regional Government has the right to direct, guide, assist, and supervise the implementation of education.

Furthermore, as a consequence of the regulation of Article 5 above, the Gowa Regional Government is burdened with the obligations as regulated in Article 6 paragraph (1) The Regional Government is obliged to provide services and facilities, as well as ensure the implementation of quality education for every citizen; Paragraph (2) The Regional Government is obliged to guarantee the availability of funds in the Regional Revenue and Expenditure Budget for the implementation of free education.

Observing the formulation of the provisions of Article 5 and Article 6 of Regional Regulation No. 4 Year 2008 mentioned above, the aspect of juridical accountability (responsibility) of the Gowa Regency Government in providing free education in Gowa Regency can be seen from the clear regulation of the Rights and Obligations of the Regional Government in the regional regulations mentioned above, so that all local government policies and actions in the context of providing free education can be shown their legal basis.

Even further, the aspect of juridical accountability of the provision of free education in Gowa Regency can also be seen from the clear and detailed regulation of the Rights and Obligations of

<sup>16</sup> Interview results, November 25, 2016

Students (Article 8 of Regional Regulation No. 4 Year 2008), as follows;

- (1) Every student in each educational unit has the right;
  - a. Get religious education in accordance with the religion he adheres to and taught by educators of the same religion;
  - b. Obtain educational services according to their talents, interests, and abilities;
  - c. Completing educational programs in accordance with their respective learning speeds and not deviating from the stipulated time limit.
- (2) Every student is obliged to maintain educational norms to ensure the continuity of the educational process and success;
- (3) Every student who cannot afford, is freed from the obligation to use uniforms.

Observing the formulation of the provisions of Article 8 above, it can be said that from the aspect of protecting/fulfilling the rights and obligations of students in the provision of free education in Gowa Regency, accountability is very legally accountable, such conditions also serve as legitimacy for the statement that the Gowa Regency Government in providing free education in Gowa Regency has implemented the principle of accountability as one of the main principles of the principles of good governance.

Furthermore, the accountability aspect of providing free education in Gowa Regency is increasingly emphasized by clearly regulated prohibitions on various types of levies which students and their parents have often complained about as a form of illegal levies (deviations) carried out by the school. The types of levies that are prohibited by schools are regulated in Article 9 of Regional Regulation No. 4 Year 2008 concerning Free Education, as follows:

1. Requests for development assistance;
2. Requests for assistance on the grounds of sharing funds;
3. Payment of books;
4. Payment of Scout Dues;
5. Payment of Student Worksheets;
6. Payment of Farewell Money;
7. Payment of Photo Money;
8. Payment of Exam Fees;
9. Payment of Test/semester Money;
10. Payment of Enrichment/Lesson Fees;
11. Payment of report cards;
12. Payment of Certificate Writing Fee;
13. Payment of Infaq Money;
14. As well as other levies that burden both students and parents.

Even further, the Gowa Regency Government has shown its commitment to provide accountable free education (providing education that is free of illegal fees/extortion) by explicitly regulating the prohibition of levies by school principals and/or teachers as outlined in the formulation of Article 10 of Regional Regulation Number 4 Year 2008 regarding Free Education in Gowa Regency, as follows;

- (1) School principals and/or teachers are prohibited from making levies in any form and in the slightest to parents of students;
- (2) School Committees are prohibited from making levies to parents of students.

Naturally, when the holder of power who has used the power and financial resources that come from the people, must be accountable to the public (the people).<sup>17</sup> Accountability is a term applied to measure whether public funds have been used appropriately for the purposes for which public funds were designated and not used illegally.<sup>18</sup> To ensure that the implementation of free education in Gowa Regency can truly be accounted for in terms of accountability in terms of no more levies on parents of students, the Gowa Regency Government through Regional Regulation Number 4 Year 2008 Article 12 has explicitly regulated administrative sanctions and Article 14 which regulates the Criminal Provisions that are threatened with the Principal and/or Teachers, as well as the School Committee if they violate Article 9 and Article 10 above (regarding the prohibition of levies). With this arrangement, the implementation of the principle of accountability in the administration of free education by the Gowa Regency Government is increasingly guaranteed.

Regarding the regulation of Article 9 and Article 10 regarding the prohibition of levies in the provision of free education in Gowa Regency, according to Hj. Wahyuni (one of the students' parents)

<sup>17</sup> Joko Widodo, 2001, *Good Governance, Telaah dari Dimensi Akuntabilitas dan Kontrol Birokrasi pada Era Desentralisasi dan Otonomi Daerah*, Insan Cendekia, Surabaya, p. 147

<sup>18</sup> Martin Hewitt, 1992, *Welfare, Ideology and Need, Developing Perspectives on the Welfare State*, Harvester Wheatsheaf, Maryland, p. 164

stated that what was regulated in the provisions of Article 9 and Article 10 of the Regional Regulation Number 4 Year 2008 was in reality in accordance with the reality. We as parents of students feel very helped by the regulation of such a regional regulation, because since the regulation was enacted until now, we parents of students have never been burdened with any levies.<sup>19</sup>

The following is the respondent's response to the question whether the existence and substance of the Regional Regulation Number 4 Year 2008 concerning Free Education has shown that the Gowa Regency Government has implemented the principle of accountability in providing Free Education in Gowa Regency, as follows:

| No.   | Respondent's Answer | Respondent Category |                                           |             |                            | Total       |
|-------|---------------------|---------------------|-------------------------------------------|-------------|----------------------------|-------------|
|       |                     | Community           | Regional People's Representative Assembly | Businessman | Local Government Officials |             |
|       |                     | F                   | F                                         | F           | F                          | F           |
| 1.    | Apply               | 30<br>20,7%         | 11<br>7,6%                                | 24<br>16,6% | 13<br>9,0%                 | 78<br>53,8% |
| 2.    | Less Applying       | 16<br>11,0%         | 7<br>4,8%                                 | 21<br>14,5% | 9<br>6,2%                  | 53<br>36,6% |
| 3.    | Not Apply           | 4<br>2,8%           | 2<br>1,4%                                 | 5<br>3,4%   | 3<br>2,1%                  | 14<br>9,7%  |
| Total |                     | 50<br>34,5%         | 20<br>13,8%                               | 50<br>34,5% | 25<br>17,2%                | 145<br>100% |

Source: Processed from primary data, 2016

Referring to the data listed in Table 1 above, where there are 78 people (53.8%) of the respondents who think that through Regional Regulation Number 4 Year 2008 the Gowa Regency Government has implemented the principle of accountability in the provision of free education in Gowa Regency, and as many as 53 people (36.6%) of respondents were of the view that through Regional Regulation No. 4 Year 2008 the Gowa Regency Government did not apply the principle of accountability in the provision of free education in Gowa Regency; and as many as 14 people (9.7%) respondents of the view that through Regional Regulation No. 4 Year 2008 the Gowa Regency Government has not implemented the principle of accountability in the provision of free education in Gowa Regency.

By analyzing the composition of the presentation of data from respondents' responses, it can be said that the Gowa Regency Government in implementing Free Education in Gowa Regency has actually implemented the principle of accountability as reflected in the substance of Gowa Regency Regional Regulation Number 4 Year 2008 concerning Free Education.

### **Regional Regulation Number 9 Year 2013 concerning the Compulsory Education Program**

More broadly conceived, public administration accountability involves the means by which public agencies and their workers manage the diverse expectations generated within and outside the organization.<sup>20</sup> Basically, in any country, all education administration always starts with basic education. Likewise, the implementation of free education in Gowa Regency also begins and begins with basic education. Therefore, in the context of providing basic education which is a strategic and fundamental effort in order to improve intelligence, dignity, and human dignity, the Gowa Regency Government has issued a Regional Regulation Number 9 Year 2013 concerning the Compulsory Education Program. The regional regulation is also one of the accountability legitimacy of the process of providing free education in Gowa Regency, because the 12-year compulsory education program in Gowa Regency is simultaneously integrated and integrated with the implementation of free education in Gowa Regency. So it can be said that the birth of Regional Regulation No. 9 Year 2013 has further strengthened the implementation of the principle of accountability in the process of providing free education in Gowa Regency.

The 9 (nine) year compulsory education program for basic education has been implemented nationally. Within this 20 (twenty) year period, the 9 (nine) years of compulsory basic education for Gowa Regency which is integrated with the free education program, has reached the Public Service

<sup>19</sup> Interview, November 26, 2016 in Somba Opu District, Gowa

<sup>20</sup> Romzek and Dubnick, 1987, *Accountability in the Public Sector Lesson from the Challenger Tragedy*, Public Administration Review, Vol. 47, No. 3, p. 237



Standards in quantity. In this regard, the Gowa Regency Government feels the need to improve the Public Service Standards regarding 12 (twelve) years of compulsory education, namely 9 (nine) years of basic education (SD/MI, SMP/MTs) and added 3 (three) years in secondary education (SMA/MA and State/Private Vocational Schools). Therefore, a legal instrument is needed that can strengthen the Gowa Regency Government's policies.

With regard to the minimum service standard regarding the 9 (nine) year compulsory education organized by the Gowa Regency Government, according to the Head of the Gowa Regency Education Office, Dr. Salam, S.Pd., M.Pd., that this is intended as a form of accountability for the general administration of education in Gowa Regency.

In the formulation of the provisions of Article 1 number 5 of Regional Regulation Number 9 Year 2013 it is stated that Compulsory Education is a minimum education program that must be followed by Indonesian citizens on the responsibility of the Government and Regional Government. Observing the formulation of these provisions, it can be said that in fact the implementation of free education in Gowa Regency which has been going on so far is one of the real forms of support from the Gowa Regency government for government programs to fulfill the rights of citizens (especially those in Gowa) to obtain minimal education independently. free of charge (all of the financing that should have been the obligation of the parents of students has been taken over and is the obligation of the Gowa Regency Government to fulfill it).

One of the things that distinguishes the implementation of the free education program in Gowa Regency from free education implemented in other areas is that in Gowa Regency the free education program which is integrated with the compulsory education program is not limited to asking the participation of parents/guardians of students but more than that. Regional regulation Number 9 Year 2013 concerning Compulsory Education Article 7 paragraph (1) stipulates that every parent/guardian who has compulsory education age children is responsible for enrolling their child in the compulsory education program. Furthermore, paragraph 2 stipulates that parents/guardians who are negligent so that their children do not participate in the compulsory education program can be subject to sanctions.

Observing the formulation of the provisions of Article 7 paragraphs (1) and (2) above, it can be stated that the Gowa Regency Government has provided free education that can be accounted for because it has implemented the principles of good governance. which is held with reference to the provisions of the legislation, in this case the Gowa Regency regional regulations.

The following is the respondent's response to the question whether the existence and substance of the Regional Regulation Number 9 Year 2013 concerning Amendments to the Regional Regulation of Gowa Regency Number 10 Year 2009 concerning the Compulsory Education Program has shown that the Gowa Regency Government has implemented the principle of accountability in the process of providing Free Education in the Gowa Regency as follows:

| No.   | Respondent's Answer | Respondent Category |                                           |             |                           | Total       |
|-------|---------------------|---------------------|-------------------------------------------|-------------|---------------------------|-------------|
|       |                     | Community           | Regional People's Representative Assembly | Teacher     | Local Government Official |             |
|       |                     | F                   | F                                         | F           | F                         | F           |
| 1.    | Apply               | 30<br>20,7%         | 11<br>7,6%                                | 24<br>16,6% | 13<br>9,0%                | 78<br>53,8% |
| 2.    | Less Applying       | 16<br>11,0%         | 7<br>4,8%                                 | 21<br>14,5% | 9<br>6,2%                 | 53<br>36,6% |
| 3.    | Not Apply           | 4<br>2,8%           | 2<br>1,4%                                 | 5<br>3,4%   | 3<br>2,1%                 | 14<br>9,7%  |
| Total |                     | 50<br>34,5%         | 20<br>13,8%                               | 50<br>34,5% | 25<br>17,2%               | 145<br>100% |

Source: Processed from primary data, 2016

Referring to the data listed in Table 7 above, where there are 78 people (53.8%) respondents who think that through Regional Regulation Number 9 Year 2013 concerning Amendments to Gowa Regency Regional Regulation Number 10 Year 2009 concerning Compulsory Education Programs, it has shown that the Gowa Regency Government has implemented the principle of accountability in providing Free Education in Gowa Regency, and as many as 53 (36.6%) respondents are of the view that through Regional Regulation Number 9 Year 2013 concerning Amendments to Gowa Regency Regional Regulation Number 10 of 2009 concerning Programs Compulsory Education has shown that the Gowa Regency Government has implemented the principle of accountability in providing Free

Education in Gowa Regency; and as many as 14 people (9.7%) of respondents who think that through Regional Regulation Number 9 Year 2013 concerning Amendments to Gowa Regency Regional Regulation Number 10 Year 2009 concerning Compulsory Education Programs, it has shown that the Gowa Regency Government has implemented the principle of accountability in providing education. Free in Gowa Regency.

By analyzing the composition of the presentation of data from respondents' responses, it can be said that the Gowa Regency Government in implementing Free Education in Gowa Regency has actually implemented the principle of accountability as reflected in the substance of Regional Regulation Number 9 Year 2013 concerning Amendments to Gowa Regency Regional Regulation Number 10 Year 2009 concerning Compulsory Education Program.

## CONCLUSION

The principle of accountability as one of the main principles of good governance has been implemented by the Gowa Regional Government in providing free education in Gowa Regency. This is evidenced by the existence of the Gowa Regency Regional Regulation Number 4 Year 2008 concerning Free Education and the Gowa Regency Regional Regulation Number 9 Year 2013 concerning Amendments to the Gowa Regency Regulation Number 10 Year 2009 concerning the Compulsory Education Program, the two provisions of the legislation in the form of Regional regulations and Regent's Regulations have become a guarantee of accountability for the provision of free education in Gowa Regency.

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