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This research used deductive qualitative approach through a case study. The data was collected through observation, interview, and documentation. The data was analyzed by using technique of data reduction, data presentation, data interpretation, and verification. The accountability of an organization perceives a hierarchical relationship and follows the report format provided by the superior in reporting the accountability report. The accountability report of Education Service Department of Makassar was done once in three months. Meanwhile the accountability reports from schools sometimes were delayed since the disbursement of free education fund was delayed too. Bureaucracy accountability can be seen from the achievement of the objectives and goals of accountability in the implementation of free education system at the Education Service Department of Makassar. The achieved objectives are the accountability reports of every elementary school, junior high school, and senior high school /vocational school from public and private institutions in Makassar. While the achieved target is the realization of disbursement of free education budget to every elementary school, junior high school, and senior high school/ vocational school either in public sector or in private sector can be used properly with reference to *juklak* and *juknis* of implementation

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This research used deductive qualitative approach through a case study. The data was collected through observation, interview, and documentation. The data was analyzed by using technique of data reduction, data presentation, data interpretation, and verification. The accountability of an organization perceives a hierarchical relationship and follows the report format provided by the superior in reporting the accountability report. The accountability report of Education Service Department of Makassar was done once in three months. Meanwhile the accountability reports from schools sometimes were delayed since the disbursement of free education fund was delayed too. Bureaucracy accountability can be seen from the achievement of the objectives and goals of accountability in the implementation of free education system at the Education Service Department of Makassar. The achieved objectives are the accountability reports of every elementary school, junior high school, and senior high school /vocational school from public and private institutions in Makassar. While the achieved target is the realization of disbursement of free education budget to every elementary school, junior high school, and senior high school/ vocational school either in public sector or in private sector can be used properly with reference to *juklak* and *juknis* of implementation

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of free education program at Makassar Education Service Department.

**Keywords:** Bureaucrat Accountability; Schools; Objectives; Goals; Implementation; and Free Education;

## 1. Introduction

Education is an instrument of economic and social development. In a broader context, it is the main basis for the overall implementation of the highest priority of human resource development policy in a comprehensive national development framework. Therefore, the development and implementation of national education services need to be done with a comprehensive and holistic approach. In addition, students should be perceived as a whole person.

No matter how high the budgeted costs for education are, the equity access still remains the strongest indicator of successful education development in a region. Education should be received by all citizens in urban and rural areas and well established and non-established economic societies. To improve the access and equity of educational services, serious attention should be given so that all people, both men and women everywhere they are, can attend education at least until basic education namely Junior High School (JHS). To build a community that is ready with science and mentality to work in society, they should receive education at least at the level of Senior High School (SHS).

Referring to the national standards for creating a quality education, the basic standard of education services becomes one of the improvements in the development of basic education in our country. The benchmark is the performance of basic education services. To be true, the service of the government apparatus especially the Basic education in the Education Service Department of Makassar is the barometer of community development in terms of education.

The factual condition that caused the lack of service performance especially in the basic education of Makassar Education Service Department was caused by the frequent delay of data submission or the final accountability reports received by the basic education department of Makassar Education Service Department from various schools especially the elementary school level, both Operational Aid to School Program (BOS) and free education (Diknas Kota Makassar, 2015).

Those problems cause a low performance of government / public bureaucracy. Thus the substance of the problems is the low performance of public organizations or government bureaucracy in providing services to the public. In addition, the problem of efficiency of education services can occur due to various factors, namely education staffs, students, curriculum, teaching and learning programs, educational facilities / infrastructure, and socio-cultural atmosphere. Similarly, the problem of educational effectiveness can also occur due to factors of academic staffs, students, curriculum, teaching and learning programs, and educational facilities / infrastructure.

The issue of educational relevance is related to the increasing demands of higher education units to achieve a higher education quality, the increasing aspirations and community demands in order to achieve a better life quality, and the availability of employment in the community. A gap will occur when the components of the educational system mentioned before are unable to meet their demands and aspirations. It makes the effectiveness level of service especially in the Basic Education at Education Service Department in Makassar low. Thus, the substance of the problem is the less effectiveness of public organizations or government bureaucracy in providing educational services to the public.

Effectiveness can be seen from different points of view, can be assessed in various ways, and has a close relationship with efficiency. Effectiveness is as the barometer of success of the organization in achieving goals and objectives through input, process and out-put (Etzioni et al, 1985: 54). Based on the problems mentioned before, this research tries to take a more specific dimension namely "the Accountability of Bureaucracy in the Implementation of Free Education System at Makassar Education Service Department".

## **2. Research Methodology**

To investigate the issues, this research used deductive approach with qualitative in nature. Referring to the background, the formulation of the problems, the purpose of the research, and literature review, this research focused on bureaucratic accountability in the implementation of the free education system in Makassar Education Service Department in carrying out its duties and authorities.



There will be more vivid attention given on issues related to bureaucratic accountability as a system. The setting of the study was conducted at the Education Service Department of Makassar as the implementer of the free education program. The informants of this study were selected by using purposive technique with criterion based selection. The main criterion for determining informants is the intensity of the informants getting involved in the implementation of free education program at the Education Service Department of Makassar. Data collection techniques used in the study were interview, observation, and documentation. Data analysis used in this study was qualitative analysis. It is an analysis conducted by using interactive model. In this model there were three components of analysis, namely data reduction, data presentation, and drawing conclusions (Miles and Huberman, 1992: 20).

### **3. Result And Discussion**

#### **3.1. Organization Accountability in the Implementation of Free Education System at Makassar Education Service Department**

Accountability of Makassar Education Service Department is based on the existence of rules, organizational hierarchy relationship, and reporting format. Accountability is mandatory by the implementers of free education program both educators and educational staff who are given the task to make accountability report for each school as well as accountability report made by the Department of Education Service of Makassar.

Accountability is not just about the learning process, but also the financial management, and the output from the process of free education program. Financial accountability can be measured by the lack of irregularities in financial management in schools. The board of the program should be able to be responsible for the sources of income, the size of the income, and its allocation by following the format that has been made before.

The accountability of the learning process can be measured from the level of quality of educators and educational resources, the relevance of teachers (teachers) with the subjects being taught, and their attendance in teaching at schools. While the output of free education program can be measured from the improvement of the quality of the graduates by looking at the average grade of graduates' achievement score, the students' graduation rate, the decrease of the drop out students, the increase of

graduation rate number, increase in number of students who continue their education to the next/ higher level, decrease in number of the students who take the remedial learning.

Accountability is not only about the system but also the individual morale of the implementer. An individual with good morale supported by a good system will guarantee a clean financial management, and will be free of corruption. Accountability will be more meaningful, if schools are able to account for the quality of its output to the public. Schools which are capable of accounting for the quality of their output to the public are schools with high level of effectiveness. And schools which have high output effectiveness will improve the quality of their graduates.

Accountability of the use of free education funds in schools can be managed by using the implementation guidelines and technical guidelines that have been determined. Accountability of educators and education staffs is a factual condition of the executor at the school which is assessed by others about the quality of their performance in completing the tasks and obligations mandated to them. Another matter of accountability is to assess the performance of educators and education staffs in schools dealing with the implementation of free education system implemented by the Education Service Department of Makassar.

According to the result of the interview, it was revealed that Makassar Education Service Department has reported their accountability report once in every three months to the stakeholders. The stakeholders are the Mayor of Makassar, Makassar City Council, State Audit Agency of Makassar, Makassar Inspectorate, Free Education Control Team of Makassar, Treasure of Makassar, and every public institution which gets involved to the free education program..

In addition to accountability to relevant stakeholders, transparency in the use of free education funds is also required to be announced to the public. The transparency to the public is meant to be reported to the community leaders, education observers, non-government organizations (NGOs), and those who are considered to have business with the accountability report of free education program. Transparency is needed so that the public can easily know the use of local budget which funds source is from the shared budget of Local Budgeted I (APBD I) 40 % and Local Budgeted II (APBD II) 60%.

A good accountability is derived from the transparency of educators and education staffs in schools in making accountability reports by involving

stakeholders to provide input on how to manage free education program well. Carrying out their duties, functions, and authorities, teachers and education staffs report their duties and responsibilities to the competent supervisor. This can be realized if there is a conducive atmosphere for educators and education staffs in carrying out their duties and authority respectively.

This is in line with the theory of Jabra and Dwivedi (1989: 8). They say that the accountability of the organization of an institution requires a clear hierarchical relationship between the person where the highest responsibility lies and the units in which the order is exercised. Hierarchical relationships have clear general boundaries either formal organizational rules or top-level, and intensively controlled supervision with an understanding of the requirement to obey orders.

However, accountability is sometimes not timely. The result of the interview shows that the delayed accountability from schools is due to the disbursement of the bank was delayed. The delayed disbursement from the Bank is a major obstacle in making accountability report by educators and education staffs in schools in which they are demanded to make accountability report once for three months. Thus, sometimes the accountability report is done once for six months. This indicates that the delay in accountability report from schools is caused by the disbursement delay of free education fund from APBD I 40%. It delays for a period of time, and even sometimes fund from APBD II 60% was also delayed. Consequently, accountability reports from schools also often were delayed. The responsibility report should be done once in three months. The delayed disbursement of free education funds in schools makes schools temporarily borrow school operational equipments from private institutions as the third party.

### **3.2. The Implementation of Free Education System at Makassar Education Service Department**

The implementation of free education is the central and local government program to reduce the cost of schooling at the level of primary and secondary education, so that it could guarantee that the implementation of the learning process can run smooth to improve the quality of education.



With the free education program, slowly the citizen of Makassar especially those who have school-age children will no longer have doubts in sending their children to get knowledge through basic education. The basic education meant here is a nine-year compulsory education. Free education program can reduce the parents' burden in terms of costs because the school budget is shared between the provincial government of South Sulawesi through State Budget (APBN) 40% and the government of Makassar through Local Budget (APBD) 60%.

Free education gives an opportunity for school-aged children to get a decent and quality education. The opportunity of school-age children is the right of every citizen as stated in the state legislation. The implementation of free education aims to reduce the burden of the community/ parents in financing the education of their children. That is the main reason why free education program for primary and secondary education in state and private schools is implemented within the scope of Makassar Education Service Department.

The amount of fund provided for school principals is based on the data of each school according to the condition at the beginning of the current school year. The amount of fund is calculated on the following terms:

1. Elementary School (SD/ MI / SDLB / PPs ULA) are:
  - a. Additional cost for supporting other learning activities Rp.4, 000, - / student / month;
  - b. Principal incentives Rp. 125.000, - / month;
  - c. Incentive of teaching hours is Rp. 2,500 / lesson hour, calculated and paid to those who teach the lesson;
  - d. Incentive of treasurer of free education program Rp.100.000 / month;
  - e. Incentive for remedial and teaching Rp. 5.000, - /lesson hour;
  - f. Incentives for single status Rp. 75.000, - / person / month;
  - g. Incentive for security guard Rp. 250.000, - / month.
  
2. Junior High School (SMP/ MTs / SMPLB / PPs. WUSTHA) is:
  - a. Additional cost for supporting other learning activities Rp. 17.600,- / student/ month;
  - b. Headmaster incentives Rp. 125.000, - / month;
  - c. Vice principal incentives Rp. 100.000, - / month;
  - d. Incentive for head of various affairs Rp. 100.000 / affair / month;
  - e. The incentives of the homeroom for Rp. 100.000, - / month;

- f. Counselor teacher incentives Rp. 100.000, - / month;
  - g. Librarian incentives Rp. 75.000, - / month;
  - h. Laboratory incentives Rp. 75.000, - / month;
  - i. Incentive of teaching hours Rp. 2,500 /lesson hour, calculated and paid to those who teach the lesson;
  - j. Remedial and teaching incentives Rp. 5.000, - / lesson hour;
  - k. Incentives for Head of Administrative Rp. 100.000, - / month;
  - l. Incentives for Treasurer of Free Education Program Rp.100.000, - / month;
  - m. Administrative Staff Incentives Rp. 75.000, - / month;
  - n. Incentives for Single Status Rp.75.000, - / person / month;
  - o. Incentive for security guard Rp. 250.000, - / month.
3. Remedial is implemented per semester and is done at the end of each semester for 6 (six) days, every day for 3 (three) hours of lesson in each study group.

The realization of free education budget 2013 for the first quarter of the period January to March and the second quarter of the period of April-June for Basic education level has been given to 698 schools receiving the amount of funds Rp. 7,617,229,738, - which consisted of APBD I of 40% (Rp. 3.046.891.895.20, -) and APBD II 60% (Rp. 4.570.337.842.80, -). Furthermore, SP2D Realization for the 3<sup>rd</sup> Quarter of April-June Period for basic education has been distributed to 707 schools with total funding for Employee Expenditures Rp. 15,496,717,500, - which was derived from APBD I 40% of Rp. 6.198.687.000, - and APBD II 60% of Rp. 9.298.830.000, -. And the expenditure of Goods and Services (additional Operational Aid to School Program (BOS) amounted to Rp. 15,706,099,200, - which consisted of APBD I 40% of Rp. 6,282,439,680, - and APBD II 60% of Rp. 9423.659.520, -. Then the realization of the fourth quarter of the October-December Period for primary education has been distributed to 707 schools and for secondary education has been distributed to 241 schools with the amount of funds for the Employee Expenditure of Rp. 15,496,717,500, - which consisted of APBD I 40% of Rp. 6.198.687.000, - and APBD II 60% of Rp. 9.298.030.000, -. Shopping for Goods and Services was Rp. 5.242.396.500, - which consisted of APBD I 40% of Rp. 2.096.958.600, - and APBD II 60% of Rp. 3.145.437.900, - (for elementary education). While the level of Secondary Education, Employee Expenditure for the Period of January-June amounted to Rp.

10.694.390.000, - which consisted of APBD I 40% of Rp. 4,277,756,000, - and APBD II 60% of Rp. 6.416.634.000, - and the period of June - December amounted to Rp. 10.694.390.000, - which consisted of APBD I 40% of Rp. 4,277,756,000, - and APBD II 60% of Rp. 6,416,634,000, -. Shopping for Goods and Services for January - December Period of Rp. 12,927,760,000, - which consisted of APBD I 40% of Rp. 5.171.104.000, - and APBD II 60% of Rp. 7,756,656,000, -.

Based on the data and interview result with some informants, it was concluded that the free education program in Makassar reached the target that had been planned before. It can be seen from the achievement of the target quality improvement with the average score of the final exam results of SD / MT / SDLB in 2009 with average score of 7, 24, in 2010 with average score of 7.35, in 2011 with the average score of 7,762, in 2012 with the average score of 7.75 and in 2013 with the increasing average score of 7.85.

Meanwhile Junior High School (SMP / MTs / SMPLB) achievement goal can be seen from the results of the national exam average score in 2009 = 6.81, the average score in 2010 = 6.92, in 2011 the average score = 7.62, in 2012 the average score = 7, 75 and in 2013 reached an average score of 7.40. The achievement of the target shows the improvement of the quality of basic education and the decreasing number of drop out students' rate in school age children in Makassar.

In addition, the implementation of free education in Makassar achieved its goals and objectives. The objectives can be seen from the improvement of the quality of education achieved, because with the free education in school, the students were more active in learning and the results were very satisfactory to reach the average score from 7.50 to 8.50. This average score was found in some public and private schools in Makassar. So that most of the elementary school graduates who continued to higher education were accepted in the State Junior High Schools and excellent Junior High Schools. Furthermore, the average score of Junior High School improved from 7.7 to 8.7. It indicated that the quality of education improved from year to year based on the average score of the graduates. With a very satisfactory average score, then most of the graduates were accepted in state schools and excellent schools at the level 2 Senior High School / Vocational School.

Therefore, the private schools of Elementary School, Junior High School, and Senior High School / Vocational Schools in Makassar almost experienced decreasing number of students. This was the reason why some reports on students' data from private schools were delayed. The delay in



the reporting of this data made the disbursement of free education funds for the next quarter also delayed. In addition, sometimes free education funds from Local Budget (APBD) I 40% were distributed late to the local treasury and vice versa Local Budget (APBD) II 60% was delayed. While the disbursement of free education funds must happen simultaneously between Local Budget I and Local Budget II and was also transferred 100% into the local treasury.

The target of free education can be seen from the statements of the students' parents. Overall, most of them stated that free education fund could help and reduce the parents' burden in school cost and school-age children could continue their education as equal as to the middle to upper economic class. The implementation of free education is not distinguished between the economically low students and middle to upper economic students. In other words, all students from any economic levels can get benefits from free education program. Unless the implementation of full subsidies is only available for poor students based on a letter from the local government. In addition, educators also can earn additional income with the incentive of teaching excess hours that have been determined before.

The free education meant here is basic education given to learners without charge for the sake of providing basic education by basic education institutions (Elementary School, Junior High School, Senior High School, MTs, etc.). However, the learners still spend expense for personal costs such as books and stationery, clothing and other school supplies, transportation, etc by using their own money not from the fund.

The implementation of free education programs at the Education Service Department of Makassar included inputs, process, and outputs to improve the education quality. Input in education is anything that must be provided during the learning process. It covers resources, software, and expectations from the learning process. Resources of input consist of human resources such as principals, educators and education staffs, as well as learners, and other input resources namely facilities and infrastructure of buildings, equipment, financing, and so forth. Input software includes school organizational structure, legislation, job descriptions, plans and programs. Another thing is the input of the hopes to be achieved in the form of vision, mission, goals and objectives of free education at the Department of Education Service Makassar.

The process of education is something that affects the lifespan of learning in schools. In the free education program, the process is the decision-

making process by the bureaucratic apparatus, the institutional management process, the process of program management, the teaching and learning process, the monitoring process, and the monitoring of bureaucratic performance. If the process can be implemented optimally, then the goals and objectives of free education program can be achieved. This can be optimally realized by a good coordination among the Education Service Department of Makassar, the free education control team of Makassar, school supervisors, educators and education staffs, and other stakeholders.

Output of free education is the result of bureaucratic employee performance in schools. Employee performance is the achievement generated through the learning process with the expected target achievement. Learner target achievement will be considered qualified if the students' achievement meets the academic grade standards on each subject in the current semester, and also achieve the target value of national examinations and school exams (final exams). In addition, the graduates can be accepted at public schools or excellent schools in higher education level. With the increase number of graduates who are accepted in public schools and excellent schools, it can be said that the quality of primary and secondary education has increased. It means that the goals and objectives of free education program are achieved. If goals and objectives are achieved, then bureaucratic accountability in the implementation of free education is realized.

Based on the research findings described before, the author proposes the propositions of research findings as follows:

Proposition 1. There is a relationship between organizational accountability and employee performance. If employee performance is adequate and follows the boss's hierarchical format, it will manifest effective accountability.

Proposition 2. There is a relationship between accountability delays in schools and disbursement of free education funds. If there is a timing of accountability and disbursement of funds, effective accountability will be manifested.

Proposition 3. There is a relationship between accountability and supervision. If supervision is intensively carried out, it will improve employee performance.

Proposition 4. There is a relationship between the implementation of free education program and the ability to create and maintain



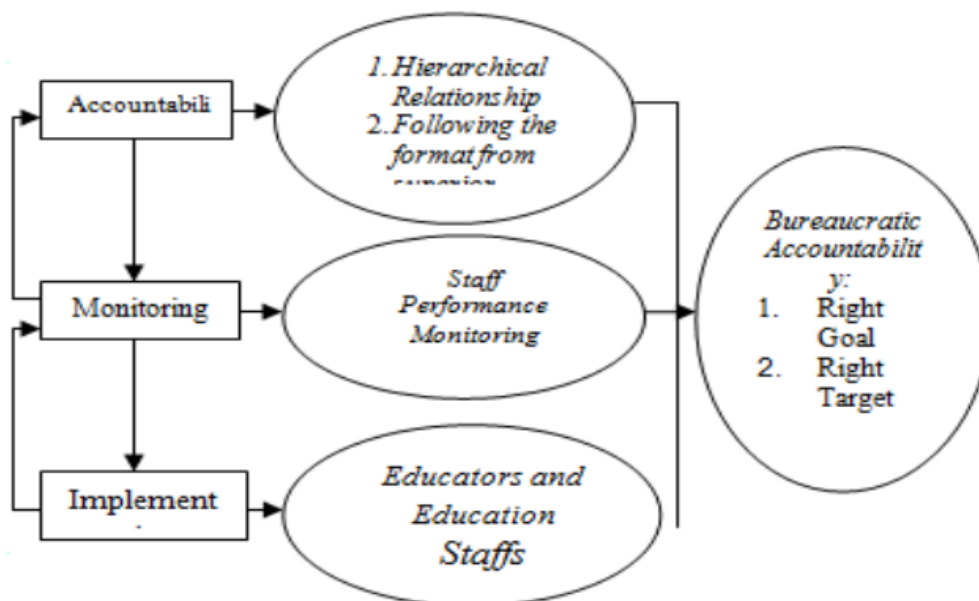
good relationships, to understand and motivate employees both individually and in groups. If those all can be done properly, then the implementation will be realized optimally.

Proposition 5. If the accuracy of both the goals and objectives are reached optimally, then the bureaucratic effectiveness is realized/ will be realized effectively..

Meanwhile the major proposition is that the accountability of the bureaucracy in the organization of free education system will be effective and can be held if accountability, supervision, and engagement are done on an ongoing basis.

The figure of research findings of the relationship among accountability, supervision, implementation, and effectiveness of bureaucracy is as follows:

**Figure 1:** The relationship among Accountability, Supervision, Implementation, and Effectiveness of Bureaucracy



**Source:** Author's own analysis

#### 4. Conclusion

There are two main conclusions that can be drawn from this study. Firstly, the accountability of the implementation of free education program by the Education Service Department of Makassar has been implemented in a transparent and accountable manner. Schools as the implementer unit of the free education program makes a quarterly report to the Regional Technical Implementation Unit (UPTD) of the Sub-district, the Education Service Department of Makassar. Then the Education Service Department of Makassar holds the responsibility to the Government of Makassar and related institutions. So, it will make everything clear that the realization of free education is measurable and can be monitored through the reports. In addition, the Education Service Department of Makassar is quite transparent to the public related to the implementation of free education program where every element of public institutions and elements of society can know clearly the realization of free education budget and its allocation. Secondly, the implementation of free education program in Makassar reached the target as planned before. In addition, the implementation of free education in Makassar achieved its objective. It can be seen from the increased value achieved by the students, the elementary level reaches the average of 7.59 within the last five years. This average score was found in some public and private schools in Makassar. Then the students' motivation to study was higher, so that the primary school graduates who continued their education to a higher level were accepted in the state or excellent junior high schools.

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Accountability is not only about the system but also the individual morale of the implementer. An individual with good morale supported by a good system will guarantee a clean financial management, and will be free of corruption. Accountability will be more meaningful, if schools are able to account for the quality of its output to the public. Schools which are capable of accounting for the quality of their output to the public are schools with high level of effectiveness. And schools which have high output effectiveness will improve the quality of their graduates.

Accountability of the use of free education funds in schools can be managed by using the implementation guidelines and technical guidelines that have been determined. Accountability of educators and education staffs is a factual condition of the executor at the school which is assessed by others about the quality of their performance in completing the tasks and obligations mandated to them. Another matter of accountability is to assess the performance of educators and education staffs in schools dealing with the implementation of free education system implemented by the Education Service Department of Makassar.

According to the result of the interview, it was revealed that Makassar Education Service Department has reported their accountability report once in every three months to the stakeholders. The stakeholders are the Mayor of Makassar, Makassar City Council, State Audit Agency of Makassar, Makassar Inspectorate, Free Education Control Team of Makassar, Treasure of Makassar, and every public institution which gets involved to the free education program..

In addition to accountability to relevant stakeholders, transparency in the use of free education funds is also required to be announced to the public. The transparency to the public is meant to be reported to the community leaders, education observers, non-government organizations (NGOs), and those who are considered to have business with the accountability report of free education program. Transparency is needed so that the public can easily know the use of local budget which funds source is from the shared budget of Local Budgeted I (APBD I) 40 % and Local Budgeted II (APBD II) 60%.

A good accountability is derived from the transparency of educators and education staffs in schools in making accountability reports by involving

stakeholders to provide input on how to manage free education program well. Carrying out their duties, functions, and authorities, teachers and education staffs report their duties and responsibilities to the competent supervisor. This can be realized if there is a conducive atmosphere for educators and education staffs in carrying out their duties and authority respectively.

This is in line with the theory of Jabra and Dwivedi (1989: 8). They say that the accountability of the organization of an institution requires a clear hierarchical relationship between the person where the highest responsibility lies and the units in which the order is exercised. Hierarchical relationships have clear general boundaries either formal organizational rules or top-level, and intensively controlled supervision with an understanding of the requirement to obey orders.

However, accountability is sometimes not timely. The result of the interview shows that the delayed accountability from schools is due to the disbursement of the bank was delayed. The delayed disbursement from the Bank is a major obstacle in making accountability report by educators and education staffs in schools in which they are demanded to make accountability report once for three months. Thus, sometimes the accountability report is done once for six months. This indicates that the delay in accountability report from schools is caused by the disbursement delay of free education fund from APBD I 40%. It delays for a period of time, and even sometimes fund from APBD II 60% was also delayed. Consequently, accountability reports from schools also often were delayed. The responsibility report should be done once in three months. The delayed disbursement of free education funds in schools makes schools temporarily borrow school operational equipments from private institutions as the third party.

### **3.2. The Implementation of Free Education System at Makassar Education Service Department**

The implementation of free education is the central and local government program to reduce the cost of schooling at the level of primary and secondary education, so that it could guarantee that the implementation of the learning process can run smooth to improve the quality of education.

With the free education program, slowly the citizen of Makassar especially those who have school-age children will no longer have doubts in sending their children to get knowledge through basic education. The basic education meant here is a nine-year compulsory education. Free education program can reduce the parents' burden in terms of costs because the school budget is shared between the provincial government of South Sulawesi through State Budget (APBN) 40% and the government of Makassar through Local Budget (APBD) 60%.

Free education gives an opportunity for school-aged children to get a decent and quality education. The opportunity of school-age children is the right of every citizen as stated in the state legislation. The implementation of free education aims to reduce the burden of the community/ parents in financing the education of their children. That is the main reason why free education program for primary and secondary education in state and private schools is implemented within the scope of Makassar Education Service Department.

The amount of fund provided for school principals is based on the data of each school according to the condition at the beginning of the current school year. The amount of fund is calculated on the following terms:

1. Elementary School (SD/ MI / SDLB / PPs ULA) are:
  - a. Additional cost for supporting other learning activities Rp.4, 000, - / student / month;
  - b. Principal incentives Rp. 125.000, - / month;
  - c. Incentive of teaching hours is Rp. 2,500 / lesson hour, calculated and paid to those who teach the lesson;
  - d. Incentive of treasurer of free education program Rp.100.000 / month;
  - e. Incentive for remedial and teaching Rp. 5.000, - /lesson hour;
  - f. Incentives for single status Rp. 75.000, - / person / month;
  - g. Incentive for security guard Rp. 250.000, - / month.
  
2. Junior High School (SMP/ MTs / SMPLB / PPs. WUSTHA) is:
  - a. Additional cost for supporting other learning activities Rp. 17.600,- / student/ month;
  - b. Headmaster incentives Rp. 125.000, - / month;
  - c. Vice principal incentives Rp. 100.000, - / month;
  - d. Incentive for head of various affairs Rp. 100.000 / affair / month;
  - e. The incentives of the homeroom for Rp. 100.000, - / month;

- f. Counselor teacher incentives Rp. 100.000, - / month;
  - g. Librarian incentives Rp. 75.000, - / month;
  - h. Laboratory incentives Rp. 75.000, - / month;
  - i. Incentive of teaching hours Rp. 2,500 /lesson hour, calculated and paid to those who teach the lesson;
  - j. Remedial and teaching incentives Rp. 5.000, - / lesson hour;
  - k. Incentives for Head of Administrative Rp. 100.000, - / month;
  - l. Incentives for Treasurer of Free Education Program Rp.100.000, - / month;
  - m. Administrative Staff Incentives Rp. 75.000, - / month;
  - n. Incentives for Single Status Rp.75.000, - / person / month;
  - o. Incentive for security guard Rp. 250.000, - / month.
3. Remedial is implemented per semester and is done at the end of each semester for 6 (six) days, every day for 3 (three) hours of lesson in each study group.

The realization of free education budget 2013 for the first quarter of the period January to March and the second quarter of the period of April-June for Basic education level has been given to 698 schools receiving the amount of funds Rp. 7,617,229,738, - which consisted of APBD I of 40% (Rp. 3.046.891.895.20, -) and APBD II 60% (Rp. 4.570.337.842.80, -). Furthermore, SP2D Realization for the 3<sup>rd</sup> Quarter of April-June Period for basic education has been distributed to 707 schools with total funding for Employee Expenditures Rp. 15,496,717,500, - which was derived from APBD I 40% of Rp. 6.198.687.000, - and APBD II 60% of Rp. 9.298.830.000, -. And the expenditure of Goods and Services (additional Operational Aid to School Program (BOS) amounted to Rp. 15,706,099,200, - which consisted of APBD I 40% of Rp. 6,282,439,680, - and APBD II 60% of Rp. 9423.659.520, -. Then the realization of the fourth quarter of the October-December Period for primary education has been distributed to 707 schools and for secondary education has been distributed to 241 schools with the amount of funds for the Employee Expenditure of Rp. 15,496,717,500, - which consisted of APBD I 40% of Rp. 6.198.687.000, - and APBD II 60% of Rp. 9.298.030.000, -. Shopping for Goods and Services was Rp. 5.242.396.500, - which consisted of APBD I 40% of Rp. 2.096.958.600, - and APBD II 60% of Rp. 3.145.437.900, - (for elementary education). While the level of Secondary Education, Employee Expenditure for the Period of January-June amounted to Rp.



10.694.390.000, - which consisted of APBD I 40% of Rp. 4,277,756,000, - and APBD II 60% of Rp. 6.416.634.000, - and the period of June - December amounted to Rp. 10.694.390.000, - which consisted of APBD I 40% of Rp. 4,277,756,000, - and APBD II 60% of Rp. 6,416,634,000, -. Shopping for Goods and Services for January - December Period of Rp. 12,927,760,000, - which consisted of APBD I 40% of Rp. 5.171.104.000, - and APBD II 60% of Rp. 7,756,656,000, -.

Based on the data and interview result with some informants, it was concluded that the free education program in Makassar reached the target that had been planned before. It can be seen from the achievement of the target quality improvement with the average score of the final exam results of SD / MT / SDLB in 2009 with average score of 7, 24, in 2010 with average score of 7.35, in 2011 with the average score of 7,762, in 2012 with the average score of 7.75 and in 2013 with the increasing average score of 7.85.

Meanwhile Junior High School (SMP / MTs / SMPLB) achievement goal can be seen from the results of the national exam average score in 2009 = 6.81, the average score in 2010 = 6.92, in 2011 the average score = 7.62, in 2012 the average score = 7, 75 and in 2013 reached an average score of 7.40. The achievement of the target shows the improvement of the quality of basic education and the decreasing number of drop out students' rate in school age children in Makassar.

In addition, the implementation of free education in Makassar achieved its goals and objectives. The objectives can be seen from the improvement of the quality of education achieved, because with the free education in school, the students were more active in learning and the results were very satisfactory to reach the average score from 7.50 to 8.50. This average score was found in some public and private schools in Makassar. So that most of the elementary school graduates who continued to higher education were accepted in the State Junior High Schools and excellent Junior High Schools. Furthermore, the average score of Junior High School improved from 7.7 to 8.7. It indicated that the quality of education improved from year to year based on the average score of the graduates. With a very satisfactory average score, then most of the graduates were accepted in state schools and excellent schools at the level of Senior High School / Vocational School.

Therefore, the private schools of Elementary School, Junior High School, and Senior High School / Vocational Schools in Makassar almost experienced decreasing number of students. This was the reason why some reports on students' data from private schools were delayed. The delay in

the reporting of this data made the disbursement of free education funds for the next quarter also delayed. In addition, sometimes free education funds from Local Budget (APBD) I 40% were distributed late to the local treasury and vice versa Local Budget (APBD) II 60% was delayed. While the disbursement of free education funds must happen simultaneously between Local Budget I and Local Budget II and was also transferred 100% into the local treasury.

The target of free education can be seen from the statements of the students' parents. Overall, most of them stated that free education fund could help and reduce the parents' burden in school cost and school-age children could continue their education as equal as to the middle to upper economic class. The implementation of free education is not distinguished between the economically low students and middle to upper economic students. In other words, all students from any economic levels can get benefits from free education program. Unless the implementation of full subsidies is only available for poor students based on a letter from the local government. In addition, educators also can earn additional income with the incentive of teaching excess hours that have been determined before.

The free education meant here is basic education given to learners without charge for the sake of providing basic education by basic education institutions (Elementary School, Junior High School, Senior High School, MTs, etc.). However, the learners still spend expense for personal costs such as books and stationery, clothing and other school supplies, transportation, etc by using their own money not from the fund.

The implementation of free education programs at the Education Service Department of Makassar included inputs, process, and outputs to improve the education quality. Input in education is anything that must be provided during the learning process. It covers resources, software, and expectations from the learning process. Resources of input consist of human resources such as principals, educators and education staffs, as well as learners, and other input resources namely facilities and infrastructure of buildings, equipment, financing, and so forth. Input software includes school organizational structure, legislation, job descriptions, plans and programs. Another thing is the input of the hopes to be achieved in the form of vision, mission, goals and objectives of free education at the Department of Education Service Makassar.

The process of education is something that affects the lifespan of learning in schools. In the free education program, the process is the decision-

making process by the bureaucratic apparatus, the institutional management process, the process of program management, the teaching and learning process, the monitoring process, and the monitoring of bureaucratic performance. If the process can be implemented optimally, then the goals and objectives of free education program can be achieved. This can be optimally realized by a good coordination among the Education Service Department of Makassar, the free education control team of Makassar, school supervisors, educators and education staffs, and other stakeholders.

Output of free education is the result of bureaucratic employee performance in schools. Employee performance is the achievement generated through the learning process with the expected target achievement. Learner target achievement will be considered qualified if the students' achievement meets the academic grade standards on each subject in the current semester, and also achieve the target value of national examinations and school exams (final exams). In addition, the graduates can be accepted at public schools or excellent schools in higher education level. With the increase number of graduates who are accepted in public schools and excellent schools, it can be said that the quality of primary and secondary education has increased. It means that the goals and objectives of free education program are achieved. If goals and objectives are achieved, then bureaucratic accountability in the implementation of free education is realized.

Based on the research findings described before, the author proposes the propositions of research findings as follows:

Proposition 1. There is a relationship between organizational accountability and employee performance. If employee performance is adequate and follows the boss's hierarchical format, it will manifest effective accountability.

Proposition 2. There is a relationship between accountability delays in schools and disbursement of free education funds. If there is a timing of accountability and disbursement of funds, effective accountability will be manifested.

Proposition 3. There is a relationship between accountability and supervision. If supervision is intensively carried out, it will improve employee performance.

Proposition 4. There is a relationship between the implementation of free education program and the ability to create and maintain

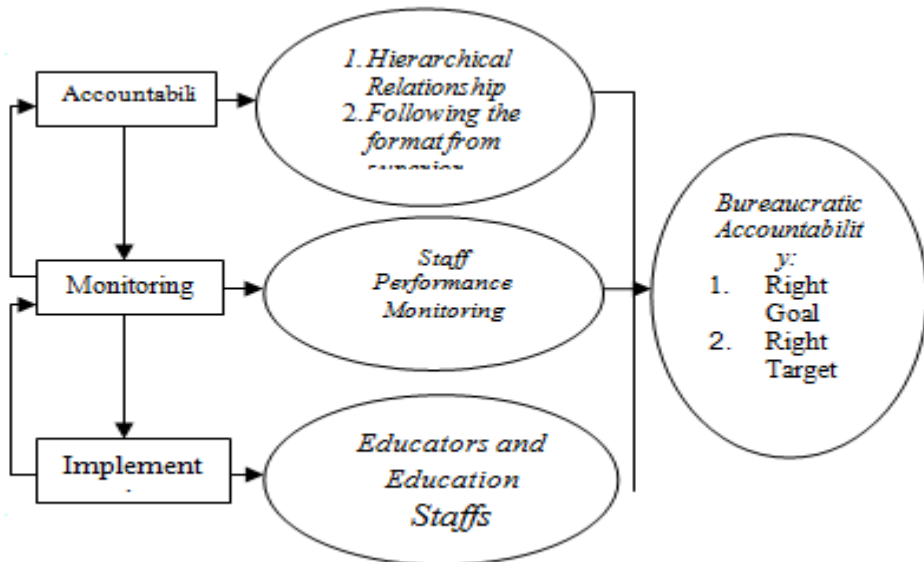
good relationships, to understand and motivate employees both individually and in groups. If those all can be done properly, then the implementation will be realized optimally.

Proposition 5. If the accuracy of both the goals and objectives are reached optimally, then the bureaucratic effectiveness is realized/ will be realized effectively..

Meanwhile the major proposition is that the accountability of the bureaucracy in the organization of free education system will be effective and can be held if accountability, supervision, and engagement are done on an ongoing basis.

The figure of research findings of the relationship among accountability, supervision, implementation, and effectiveness of bureaucracy is as follows:

**Figure 1:** The relationship among Accountability, Supervision, Implementation, and Effectiveness of Bureaucracy



**Source:** Author's own analysis

#### 4. Conclusion

There are two main conclusions that can be drawn from this study. Firstly, the accountability of the implementation of free education program by the Education Service Department of Makassar has been implemented in a transparent and accountable manner. Schools as the implementer unit of the free education program makes a quarterly report to the Regional Technical Implementation Unit (UPTD) of the Sub-district, the Education Service Department of Makassar. Then the Education Service Department of Makassar holds the responsibility to the Government of Makassar and related institutions. So, it will make everything clear that the realization of free education is measurable and can be monitored through the reports. In addition, the Education Service Department of Makassar is quite transparent to the public related to the implementation of free education program where every element of public institutions and elements of society can know clearly the realization of free education budget and its allocation. Secondly, the implementation of free education program in Makassar reached the target as planned before. In addition, the implementation of free education in Makassar achieved its objective. It can be seen from the increased value achieved by the students, the elementary level reaches the average of 7.59 within the last five years. This average score was found in some public and private schools in Makassar. Then the students' motivation to study was higher, so that the primary school graduates who continued their education to a higher level were accepted in the state or excellent junior high schools.

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