Factors Affecting The Accountability of The Use of School Operational Assistance Fund at State Elementary School In West Jakarta Indonesia

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Abstract

The 1945 Constitution of the Republic of Indonesia, article 34, paragraph 2 states that the Government and the Regional Government guarantee the implementation of compulsory education at the minimum level of basic education without collecting fees. The government created the School Operational Assistance (SOA) program aiming to maintain the number of learners and contribute to improving the quality of basic education. School Operational Assistance funds disbursed by the government should be used in accordance with the rules and accountable for its use through the presentation of financial statements audited by the Supreme Audit Board (SAB). This study would like to examine whether the transparency factors, the understanding of technical guidelines for the use of School Operational Assistance funds and the audit of financial statements of School Operational Assistance funds affect the accountability at public primary schools in western Jakarta. The sample method in this study uses random sampling and analysis tools in the form of questionnaires distributed to the manager of School Operational Assistance funds at every public elementary school. Methods of data analysis uses multiple linear regression analysis. The data test apparatus uses PLS which includes outer model test to test the validity and reliability and inner model test to test the hypothesis. The result of outer model research shows that all variables meet the criteria of validity and reliability. In the inner model test, the transparency and audit variables affects accountability, the understanding variable of technical guidance on the use of School Operational Assistance funds does not affect accountability.

Keywords: Transparency, Technical Guidelines for Use and Reporting of School Operational Assistance Funds, Inspection and Accountability.

1. Introduction

Law No.20 of 2003 on National Education System states that every citizen at the age of 7-15 years must follow basic education. Of the 1945 Constitution of the Republic of Indonesia, article 34, paragraph 2 states that the Central Government and Local Government guarantee the implementation of compulsory education at the minimum level of basic education without collecting fees. Paragraph 3 states that compulsory education is the responsibility of the state organized by educational institutions of the Central Government, Local Government, and the community. To realize the Law, the government must provide education services for all people at the primary level of education, namely in Primary and Secondary Schools. As an effort to carry out the obligations, the government conducts basic education in schools free of charge. To that end, the government made School Operational Assistance program. The SOA program aims to increase the number of learners and contribute to improving the quality of basic education.

The distribution of School Operational Assistance programs is made by transfer from the Local State Budget to the state treasury and forwarded to school accounts. According to the Ministry of National Education, this mechanism aims to provide greater authority to local governments in the distribution of School Operational Assistance funds. In this way, it is hoped that the management of the school operational grants will be more
timely, appropriate in number, and there will be no fraud. The distribution of the previous School Operational Assistance funds was immediately transferred to school accounts without going through the Regional Government Budget.

The phenomenon that occurred was that many of the irregularities found by the Supreme Audit Board in Jakarta, it was found the indications of mismanagement of 2007-2009 school grant funds amounting to Rp 5.7 billion in seven schools in Jakarta. The schools were proven to manipulate the Letter of Liability with fictitious receipt and other frauds in the Official Travel Letter (Kompas newspaper, Jan 15th 2011). Another phenomenon related to the deviation of school grant funds is a violation of regulations by some local governments and schools receiving school grants (statement of Hamid Muhammad, Director General of Primary and Secondary Education Ministry of Education and Culture). Public Accountability Board (PAB) of Regional Representative Board highlights the performance of the Ministry of Education and Culture related to the management of School Operational Assistance funds From the results of the examination of SAB Semester I of 2015, it is stated that there are several issues related to the management of SOG funds. In general, the Supreme Audit Board (SAB) findings concerning the problems of managing SOG funds include the remaining School Operational Assistance funds that have not been returned to the state treasury, the unacceptable use of School Operational Assistance funds, the excessive use of School Operational Assistance funds, the inaccuracies in SOG fund recipients that led to the excess of SOG funds disbursement, technical disbursement of School Operational Assistance funds has not been accurate in accordance with the provisions and some schools have not accounted for the use of School Operational Assistance funds. (Republika.co.id, January 22th, 2016).

The Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 101 of 2013 on Technical Guidelines on the Use and Accountability of School Operational Assistance Funds is a rule that school operational grant users must adhere to. The School Operational Assistance Financial Accounting Technical Guidance is a guideline for School Operational Assistance schools and management teams both at City District level, as well as provinces in carrying out the accountability process. However, the accountability of School Operational Assistance funds making is the school as fund implementer.

The Management teams at the District or City and Provincial levels only serve as coordinator and supervisor of the financial accountability reports made by the school. School Operational Assistance Fund Managers in Schools have a responsibility to report on the use of funds. Therefore, School Operational Assistance fund managers need a good and comprehensive understanding of School Operational Assistance Technical Guidelines made by the Government (Regulation of the Minister of Education and Culture No. 1 of 2018). A good understanding of SOA technical guidance by managers in schools will certainly have an impact on increasing school accountability in presenting reports on the use of School Operational Assistance funds.

The well-presented financial statements illustrate good school accountability and can increase the trust of education stakeholders. The financial report on the use of SOA funds at the municipal or district level will be examined or audited by the State Audit Board. In the implementation of the audit, BPK will present the findings of the financial statements presented, to avoid the findings of irregularities in the use of SOG funds, schools need to improve their accountability, transparency in the use and a good understanding of School Operational Assistance technical guidelines and rules.

The research of Ismi (2016) on management of School Operational Assistance (SOA) in SMK Negeri 1 Yogyakarta is based on self-managed and participative principles showed that the transparent principle result was implemented for 78, good accountable principles for 96%. but the effective and efficient principle was only for 63%. Sulfiati et.al (2010) on the studies of factors affecting the management of School Operational Assistance funds in schools are delays in the disbursement of School Operational Assistance funds and information communications technologies (ICTs) that do not support the execution and delivery of SOA reporting. Afrilliana Fitri (2014), the results of her research revealed that the management of SOA Funds of Primary Schools in Mandiangin Sub-district of Bukittinggi covered the planning, utilization and reporting of School Operational Assistance funds and accountability of School Operational Assistance funds has been well implemented. Based on the description above, this research will test the effect of Transparency, Understanding of Technical Guidance and Inspection of SOG Fund Report on the Accountability of Elementary Schools in West Jakarta.

2. Literature Review

2.1 Theory of Understanding

Suharsimi (2009:pg.118-137), states that comprehension is how one defends, differentiates, estimates,
explains, extends, summarizes, generalizes, gives examples, rewrites, and predicts. With understanding, students are asked to prove that they understand the simple relationship between facts or concepts. The learning outcome of understanding is a higher type of learning than the type of knowledge learning. According to Nana Sudjana, (2000: pg.24), understanding can be divided into three (3) categories, namely:

1. The lowest level is the understanding of translation, starting from translating in the true sense, interpreting and applying the principles.
2. The second level is the interpretive understanding of connecting the lowest parts with the next known or connecting some parts of the graph with the incident, distinguishing the principal from the non-essential.
3. The third level is the extent of the extrapolation meaning.

From the above opinions, the indicator of understanding is essentially the same, that is to understand something means one can defend, distinguish, guess, explain, interpret, estimate, determine, expand, summarize, analyze, model, rewrite, classify and summarize. The indicator shows that comprehension contains a broader or deeper meaning of knowledge. Without one's knowledge, it is not yet certain to understand something from what being learned. While with the understanding, a person does not only memorize something learned, but also has the ability to capture the meaning of what studied in more depth, and able to understand the concept.

2.2 Technical Guidelines for School Operational Grant

According to the Minister of Education and Culture of the Republic of Indonesia no 1 of 2018: The School Operational Grant, which is abbreviated as SOA, is a central government program to provide funding for non-personnel operating expenses for primary and secondary education units. The use of School Operational Assistance funds in schools should be based on collective agreements and decisions between the Head Of School Management, the Teacher Board and the School Committee. The result of the above agreement must be written in the form of minutes of the meeting and signed by the meeting participants. Agreement on the use of School Operational Assistance funds should be based on the priority scale of school needs, in particular to help accelerate the fulfillment of minimum service standards or national education standards.

As one form of accountability in the implementation of the School Operational Assistance program, each primary school at the district and municipal levels is required to report the results of its activities to related parties. In general, the matters reported by the program implementers are those relating to statistics of beneficiaries, distribution, absorption, utilization of funds, financial accountability as well as the results of monitoring evaluation and complaint issues. The Ministry of Education and Culture has provided software to assist schools in preparing school-level financial statements. This application is named Application of Financial Accountability Report of School Operational Assistance Fund (ALPEKA BOS).

2.3 Accountability

According to Mahmudi (2010) accountability is the obligation of the agent (government) to manage resources, report and disclose all activities related to the use of public resources to the mandate (principal). According to Slamet (2005: 5), Accountability is an obligation to give accountability or to answer and explain the performance and actions of organizational organizers to parties who have the right or obligation to request information or accountability.

Zamroni (2008: 12) defines accountability is the degree to which local governments have to explain or justify what they have done or failed to do. He further argues that Accountability can be seen as validation of participation, in that the test of whether attempts to increase participation prove successful is the extent to which people can use participation to hold a local government responsible for its action.

Accountability can only occur if there is participation from school stakeholders. The smaller the participation of stakeholders in the implementation of school management is, the lower the school accountability will be.

Fredrik Kande (2008) classified the first accountability as performance accountability, while the latter as financial accountability. The purpose of accountability is to create public trust in the school. High public trust in schools can encourage higher participation in school management. Schools will be considered as agents and even sources of community change. Slamet (2005: 6) states: The main purpose of accountability is to encourage the creation of accountability of school performance as one of the
requirements for the creation of a good and reliable school. School organizers must understand that they have to account for their work to the public. In addition, the purpose of accountability is to assess school performance and public satisfaction of education services organized by schools, to engage the public in the supervision of educational services and to account for the commitment of educational services to the public.

2.4 Transparency
Mardiasmo (2009), transparency implies that the financial statements are not only made but are also open and accessible to the public, because the government's activity is running the people's mandate. Transparency means freedom to obtain information needed by the community. The preparation of financial statements requires transparency which is a supporting condition of accountability for public resource management activities. The information contained in the local government financial statements if it meets the characteristic criteria as required in Government Regulation No. 24 of 2005, means that the financial statements are capable of realizing transparency and accountability in its management. The transparency of information, especially financial and fiscal information should be done in a relevant and easily understood form (Mardiasmo, 2009). Transparency means openness in providing information without being kept confidential by the manager to the stakeholders.

The dimensions of transparency by Mardiasmo (2009: 19) are as follows:
1. Informativeness (informative) Provision of information flow, news, explanation of mechanisms, procedures, data, facts, to stakeholders who need information clearly and accurately. Indicators of informative by Mardiasmo (2006) include:
   a. On time. The financial statements should be presented on time to be used as a basis for economic, social, political decision making and to avoid delayed decision-making.
   b. Adequate. The presentation of financial statements in conformity with generally accepted accounting principles in Indonesia includes the disclosure of adequate informative disclosures on material matters.
   c. Clear. Information must be clear so that it is understood so as not to cause misunderstandings.
   d. Accurate. Information should be free of errors and not misleading to users who receive and utilize that information. Accurate also means that information must clearly reflect the intent.
   e. Comparable. Financial statements should be comparable across time periods and with similar agencies. Thus, appeal means that financial statements can be used to compare organizational performance with other similar organizations.
   f. Easily accessible. Information should be easily accessible to all parties.

2. Disclosure (disclosure). Disclosure to the public (stakeholders) of activities and financial performance.
   a. Financial Condition. A full view or state of the organization or organization's finances over a period or period of time.
   b. Board of Management. Components (work units) within the organization. The organizational structure shows the division of labor and shows how the different functions or activities are integrated (coordination).
   c. Form of planning and results of activities. A series of actions to achieve the desired result.

2.5 Inspection of School Operational Assistance funds report
According to Mulyadi (2010, 9) audit is a systematic process of objectively obtaining and evaluating statements about economic activities and events, with the aim of establishing a degree of compliance between the statements according to established criteria, and the delivery of the results to the interested user. Based on the provisions of article 23 E of the 1945 Constitution of the Republic of Indonesia and Article 2 of Law Number 5 Year 1973, the Supreme Audit Board of the Republic of Indonesia (BPK-RI) conducts performance checks on education services. Examination of the performance of the education service is done by referring to Government Audit Standards stipulated by Supreme Audit Board in 1995. The purpose of examination consists of:

a. General
   1. To assess whether programs in the field of education have been effectively implemented for the achievement of a minimum service standard that has been established.
   2. To assess the performance of education services and provide suggestions to improve the performance of the program implementation in the field of education in the future.

b. Specific
1. To assess whether the program has been effectively implemented in accordance with the program objectives.
2. To assess whether the program has been implemented efficiently and economically.

While the Examination Goal is to achieve the purpose of the examination, directed at:

a. Achievement of Minimum Service Standards is linked to the programs implemented;
b. The assessment of education service performance is related to the achievement of Minimum Service Standards (MSS);
c. Implementation of education programs/activities with priority on School Operational Assistance Program (SOA), Student Special Assistance, Block Grant, School grant and other education programs implemented.

Examination method is carried out by using the result approach (Audit The Result Directly) and inspection approach on control system (Audit The Control System). The examination techniques used are: Document Review; Interview; Confirmation; Data analysis, and Physical Observation. It then evaluates the results of the comparison and is associated with the costs incurred to assess economically, effectively and efficiently.

3. Research Methodology

This study uses a description method approach that examines the status of human groups, an object, a set of conditions, a system of thought, or a class of events in the present. This research is explanatory type, research that explain the influence between variables based on the sample with random sampling approach specified in a population that is all public primary schools in the city of West Jakarta through a survey on the observation unit. Primary data use questionnaires for respondents: principals, teachers and school committees with open and closed questions. As for the data analysis, a PLS analysis tool which includes outer model testing to determine validity and reliability and inner model testing to determine R square, Goodness of Fit and path analysis is used.

4. Results And Interpretation

4.1 Outer Model Test

4.1.1 Validity Test

a. Convergent Validity

Figure 1 shows the results of running data for the second time, Convergent Validity of measurement model with reflective indicator value of each indicator above 0.7 is said to be valid because it has a correlation value above 0.70.
b. Discriminant Validity

Discriminant validity test, in table 1 cross-loading between indicator with its construct is valid because it has the highest loading factor to the target construct compared to loading factor to other construct.

Table 1
The Result of Discriminant validity Test

<table>
<thead>
<tr>
<th>Construct</th>
<th>Discriminant Validity</th>
<th>Copy to Clipboard</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountability</td>
<td>0.831</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
</tr>
<tr>
<td>Audit and Inspection</td>
<td>0.004</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
</tr>
<tr>
<td>The Technical Instruction of Use and Accountability</td>
<td>0.014</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
</tr>
<tr>
<td>Transparency</td>
<td>0.635</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
</tr>
</tbody>
</table>

Source : output PLS

Another method to see discriminant validity is to look at the average variance extracted (AVE) value above 0.5 then the constructs in the measurement model are estimated to meet the discriminant validity criteria.

Table 2
The Result of Discriminant validity Test

<table>
<thead>
<tr>
<th>Construct</th>
<th>Average Variance</th>
<th>Copy to Clipboard</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountability</td>
<td>0.590</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
</tr>
<tr>
<td>Audit and Inspection</td>
<td>0.773</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
</tr>
<tr>
<td>The Technical Instruction of Use and Accountability</td>
<td>0.667</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
</tr>
<tr>
<td>Transparency</td>
<td>0.666</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
</tr>
</tbody>
</table>

Source : output PLS

4.1.2 Reliability Test

a. Composite Reliability dan Cronbachs Alpha

In table 3, the value of composite reliability and cronbachs alpha for independent and dependent variables is above 0.7 (> 0.7), it means that the construct has good reliability or the questionnaire answer used as the tool in this study has been reliable or consistent (internal consistency).

Table 3 Composite Reliability

<table>
<thead>
<tr>
<th>Construct</th>
<th>Composite Reliability</th>
<th>Cronbach's Alpha</th>
<th>Average Variance Extracted (AVE)</th>
<th>Copy to Clipboard</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountability</td>
<td>0.850</td>
<td>0.899</td>
<td>0.699</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
</tr>
<tr>
<td>Audit and Inspection</td>
<td>0.926</td>
<td>0.911</td>
<td>0.944</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
</tr>
<tr>
<td>The Technical Instruction of Use and Accountability</td>
<td>0.917</td>
<td>0.923</td>
<td>0.933</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
</tr>
<tr>
<td>Transparency</td>
<td>0.834</td>
<td>0.859</td>
<td>0.888</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
</tr>
</tbody>
</table>

Source : output PLS

4.2 Inner Model Test

4.2.1 The Result of Hypothesis Test (Estimate for Path Coefficients)

The estimation value for the path relation in the structural model is the coefficient value of the line or
the extent of the latent construct relationship/influence performed by the Bootstrapping procedure. Table 4 shows the estimated value of the construct influence or the Transparency variable of 2,034, the Understanding of Technical Guidelines and the Use of 0.605 and the influence of the Audit of 2000. In the table above, it can be concluded that the variables Transparency and Audit financial statements of SOG funds have significant effect on Accountability with P Value of 0.042 and Audit financial reporting SOG funds with P value of 0.046 (below 0.05), it means that the hypothesis is accepted, while for the Understanding of Technical Guidelines and Use of SOG Funds, it has P Value of 0.546 (above 0.005) meaning that the hypothesis is not accepted. The following is the Path Coefficient table:

Table 4  Path Coefficient

<table>
<thead>
<tr>
<th>Source : output PLS</th>
</tr>
</thead>
</table>

In the table above, it can be concluded that the variables Transparency and Audit financial statements of SOG funds have significant effect on Accountability with P Value of 0.042 and Audit financial reporting SOG funds with P value of 0.046 (below 0.05) meaning that the hypothesis is accepted, while for the Understanding of Technical Guidelines and Use of SOG Funds has value P Value of 0.546 (above 0.005), it means that the hypothesis is not accepted.

4.2.2 R-square Value

Table 5  

R Square Value

<table>
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<tr>
<th>Source : output PLS</th>
</tr>
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</table>

In Table 5, the structural model with R Square values of 0.556 (> 0.33), the independent latent variable influence model (Transparency, Understanding of Technical Guidelines and Use of BOS Funds and Audit of SOG Funds Reports) on Accountability has a strong effect (Chin 1990) that can be interpreted that construction variability SOA fund accountability can be explained by the variability of Transparency construct, Understanding of School Operational Assistance Fund Technical Guidance and Audit of SOG Fund Report equal to 55.6% while the remaining 44.4% is explained by other variables outside of variables studied.
4.2.3 Model Test (Goodness-fit of Model)

Table 6
GoF Test

<table>
<thead>
<tr>
<th>Model fit and quality indices</th>
</tr>
</thead>
<tbody>
<tr>
<td>-----------------------------------------------</td>
</tr>
<tr>
<td>Average path coefficient (APC) = 0.269, P = 0.007</td>
</tr>
<tr>
<td>Average R-squared (ARS) = 0.530, P &lt; 0.001</td>
</tr>
<tr>
<td>Average adjusted R-squared (AARS) = 0.505, P &lt; 0.001</td>
</tr>
<tr>
<td>Average block VIF (AVIF) = 2.934, acceptable if &lt;= 6, ideally &lt;= 3.3</td>
</tr>
<tr>
<td>Average full collinearity VIF (AFVIF) = 2.220, acceptable if &lt;= 6, ideally &lt;= 3.3</td>
</tr>
<tr>
<td>Tenenhaus GoF (GoF) = 0.596, small &gt;= 0.1, medium &gt;= 0.25, large &gt;= 0.36</td>
</tr>
<tr>
<td>Simpson’s paradox ratio (SPR) = 1.000, acceptable if &gt;= 0.7, ideally = 1</td>
</tr>
<tr>
<td>R-squared contribution ratio (RSCR) = 1.000, acceptable if &gt;= 0.9, ideally = 1</td>
</tr>
<tr>
<td>Statistical suppression ratio (SSR) = 1.000, acceptable if &gt;= 0.7</td>
</tr>
<tr>
<td>Nonlinear bivariate causality direction ratio (NLBCDR) = 1.000, acceptable if &gt;= 0.7</td>
</tr>
</tbody>
</table>

Source: output PLS

In table 6, the fit indices model or model conformity is seen from 3 criteria of Average Path Coefficient (APC), Average R-squared (ARS) and Average full collinearity VIF (AFVIF). The fit indices model is a very important measure because it shows the suitability of the model with the data and shows the quality of the model under study. The criteria are P-value APC and ARS < 0.05 and AFVIF < 5, so the fit model matches the existing data. The test result of (goodness-fit) Average fit coefficient (APC) model is 0.269 P = 0.007 and Average R-squared (ARS) value is 0.530 with significance at P < 0.001 (<0.05). In conclusion, the model fit matches the data. Then, the Average full collinearity VIF (AFVIF) has a value of 2.220 which means that the model does not contain multicollinearity because its value is below 5 (<5).

4 Conclusion

Here is the discussion of the results of each variable:

1. The effect of transparency on accountability of the use of School Operational Assistance funds shows the result of T Stat of 2.034 or P-Value 0.042 which is smaller than 0.05. The result of the data of PLS concluded that there is strong effect. Transparency is needed when conducting financial reporting. Financial reporting itself is a form of accountability, it affects the use of School Operational Assistance funds that are open to be known by all interested parties in accordance with the applicable rules, although in reality, there are still schools that have not submitted honestly the use of School Operational Assistance funds. The results of this study support Ristya Dwi (2013) and Fadhli Wira Pratama (2013) researches.

2. The Effect of Understanding of Technical Guidance and Use of School Operational Assistance funds on Accountability shows that the value of T Statistic is equal to 0.650 or P-Value of 0.546 is bigger than 0.05, from result of data process, it can be concluded that there is no effect of the Understanding of Technical Guidance of School Operational Assistance Fund and Usage to BOS Fund Accountability. The use of School Operational Assistance funds in accordance with the rules is supported by the publication of the guidebook, the technical guidebook which contains the management and reporting guidance, but in reality not all School Operational Assistance fund managers understand the Juknis (technical guidance) so there are still deviations both in the usage and the way of reporting. This research is not in line with Ismi research (2016).

3. The Effect of School Operational Assistance Fund Account Inspection on Accountability shows that the value of T Statistic of 2.000 or P-Value 0.046 is less than 0.05, from the results of the data it can be concluded that the examination conducted by SAB on the School Operational Assistance Fund Report must be done to assess the accountability of the school in accounting the use of BOS funds in the form of financial statements as a form of school obligations to the state which will be carried out by Supreme Audit Board examination. The results of this study support the research of Zikarman (2013)

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