



Education Budget Management, New Public Management and the COVID-19 Pandemic

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Abstract

This paper aims to describe the management of education budget in a private school during the pandemic and how the New Public Management sight. How do a private school with very limited budget resources during the pandemic survives and controls spending with minimal amounts of income and how the New Public Management concept views the Education Budget management process in a private school seen from the government's role in helping schools meet their budget needs. This study had been observed in Muhammadiyah Vocational High School in Purwokerto used a qualitative perspective and deep interviews to collect the information. The result of this research is the private school with limited funding sources has an ability to apply the new public management concept and the government as the provider of development funding assistance made this school could compete with other private schools and public schools, moreover, the school is able to manage a limited education budget during a pandemic.

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INTRODUCTION

In the 1945 Constitution of the Republic of Indonesia, education is a goal of the State, where the State is obliged to provide full support and attention to the continuity of education. Education also is one of the most important and strategic functions (Hendaryati, 2015). The government of a country is obliged to provide educational facilities for the nation's future generations that can be realized in the form of education fees. Financial establishment is usually synonymous with the infrastructure supporting the learning process, optimally utilizing infrastructure (Puspayani, 2012).

Education costs provided by the government can be channeled in the form of scholarships, school operational costs, school facility development funds, certification fees for educators, and many more. The government has regulated the cost of education in Constitution Number 20 of 2003 Article 46 Paragraph 1 is a form of Government responsibility in fulfilling its obligations to educate the nation's life. Apart from the Government, the Regional Government and the Community are also responsible for the world of education. It is also stated in Article 47 Paragraph 1 that the Source of Education Funding is determined based on the principles of justice, adequacy and sustainability. Apart from that, both the central government, local governments and the community have a role in directing existing resources in accordance with the prevailing laws and regulations.

Education funds provided by the government, both central and regional, have been budgeted for in the APBN / APBD. However, there is a limited amount of education funds that are budgeted from the APBN / APBD due to limitations in the State of Indonesia (Sonedi, et al; 2017). Moreover, for schools with private status, the government has limited authority and ability to provide education funds as a whole, both central and local governments provide education funding assistance only a part of the total school operational funds, the rest private schools are required to manage their education budget independently.

According to Yunita, et al (2021) even though the Government has provided School Operational Assistance (BOS) funds sourced from the APBN / APBD, parents / guardians of students still insufficient to meet the cost of education, especially the basic operational costs that must be borne by parents or guardian of students belonging to the middle to lower community,

which indicates that this assistance has not been significant in minimizing the burden on students in terms of education costs.

Even more so during the Pandemic era like now where all teaching and learning activities in schools were carried out online, which means that students and educators are required to have adequate facilities and infrastructure so that effective teaching and learning activities can be carried out, which will certainly add to the students' burden in meeting the internet quota needs for online learning. This is what encourages the private schools, both foundations and related schools to obtain funds from the school environment, such as the community.

The Constitution Number 20 of 2003 concerning the National Education System Article 5 Paragraphs 1 and 2 explain that in the education system in Indonesia, the community play a role in the implementation and control of the quality of education services as a source, implementer, and user of educational results. This is the basis of reference for private foundations operating in the education sector to raise funds from the community and the environment around the school for operational funds.

Education funds sourced from student and the community need to be properly managed and accounted for. It is the right of the community, especially student guardians who play a direct role in school operational activities, to know about fund management and to be accountable for the roles and funds given to the school concerned. In this case, schools are obliged to carry out financial management, or what is often called education cost management based on transparency or openness. Through openness, it will be able to generate trust from school stakeholders, including the government, the wider community, parents of students, community leaders and other elements.

This openness is important, for example in the school income and expenditure budget plan (RAPBS), where information on the RAPBS can be easily accessed and evaluated. According to Imron (2016) organizations must be open with regard to their work, providing information related to their plans and activities to stakeholders. This includes preparing financial reports that are accurate, complete and timely and can be easily accessed by stakeholders and beneficiaries. If the organization is not transparent, this indicates something is hidden which shows the importance of transparency in cost management in schools.

The existence of management education raises several problems which quite affect the course of school operational activities. The lack

of operational assistance funds from the government for schools with private status is one of the problems that drains the energy and mind for schools to be able to continue to carry out operational activities and carry out proper education budget management. The minimal amount of BOS funds received by schools must be efficiently used for various purposes such as the provision of education which includes teacher salaries, professional improvement of teachers, provision of learning room facilities, improvement of space, procurement of equipment, procurement of tools and textbooks, office stationery, extracurricular activities, education management and education supervision activities (Suardi, et al; 2020).

On the other hand, many schools are not aware that they are being extravagant, so that no matter how much school revenue or income they get, it will always be less because expenses are not properly and smartly managed (Ulfah, 2020). SMK Muhammadiyah 1 Purwokerto is one of the vocational schools based on religion that was founded by the Muhammadiyah Foundation, one of the major Islamic religious organizations in Indonesia. This private school has carried out its operational activities using funds sourced from the community, especially student guardians.

Apart from funds from the community, this school has received development funding assistance from the government several times. For routine operational activities, the Government provides Regional BOS funds. The government has also provided development funds with the theme of teaching factory in the form of a multimedia productive practicum laboratory and has produced several outputs. However, in practice, the daily operations of this school rely heavily on funds from the committee / foundation and the role of student guardians.

One research study states that private organizations have better management practices than management practices in the public sector (Indrawati, 2010). This is of course because in the private sector, especially profit-oriented organizations, have sufficient funds to improve performance. However, in the public sector which is definitely a non-profit organization, it must be able to manage and utilize the existing budget for its operational activities without making a profit. Even though a certain organization belongs to a private foundation, when the organization is engaged in the public sector such as schools, the organization will not manage the budget with the orientation of its activities to make a profit. Schools are one of the public sector organizations that are service-oriented to the public without making a

profit. Even though private schools are not part of the Regional Government, private schools are still the part of organizations engaged in public services.

In this new public management era, public sectors have made major changes in the management sector which refers to the private sector. The existence of competition, and having output as a form of operational cost efficiency such as at SMK Muhammadiyah 1 Purwokerto shows that New Public Management does not only exist in the government sector. According to Boston (1990) NPM orientation emphasizes more on achievement or outcomes and efficiency through better management of public budgets. This will be achieved by applying a competitive climate, as applied to the private sector, as well as emphasizing the principles of economy and leadership.

In the implementation of educational operations which is one of the government's obligations, Muhammadiyah 1 Vocational High School has received various kinds of project assistance programs from the government which are required to have outcomes as products that have a selling power role in the community, both products and skills of students. It is because the targeted school is a vocational school that requires students to have not only knowledge but also skills to enter and compete in the industrial and business world.

The existence of government assistance in the form of this project is expected to increase the attractiveness of the community to send their sons and daughters to the school and become a competitive edge for schools to become excellent schools. This is in line with the thinking of Boston (1990) where the existence of superior outcomes and management systems will increase competitiveness and equalize the public sector with the private sector without eliminating the principle of non-profit oriented for public sector organizations.

Since the beginning of 2020 the Corona Virus Disease 2019 or COVID-19 pandemic has a huge impact on economic conditions in Indonesia. The implementation of Large-Scale Social Restrictions (PSBB) stops many economic sectors. It has a huge impact on the income of the Indonesian people, including the guardian of students of SMK Muhammadiyah 1 Purwokerto. Starting from the new academic year in July 2020, almost all guardians of Muhammadiyah 1 Purwokerto Vocational School students experienced problems in contributing to education funds. Many students have difficulty in making tuition settlement and have an impact on delays in pay-

ing salaries of teachers and employees.

When the Government implemented the Work from Home policy for employees, both civil servants, public companies, and private sectors and students had already felt a greater impact because of the teaching and learning activities carried out online. This has a very significant impact on students and private schools, where the operational funds that have been budgeted for one academic year are face-to-face operational budgets, while the realization is remote learning activities using internet network media. Limited facilities in the form of internet networks for underprivileged students greatly hinder the learning process, while some private schools such as SMK Muhammadiyah 1 Purwokerto have limited budgets for organizing PJJ by providing infrastructure in the form of internet quotas for each student.

The term New Public Management (NPM) was first put forward by Crishtopher Hood in 1991 in his article "A Public Management of All Seasons" and has been quoted by several authors who define New Public Management (NPM) as a combination of the separation of large bureaucracies into smaller bureaucracies. More fragmented, there is competition between different public sectors, and between the public and private / private sectors and incentives at a higher economic level (Margett et al. 2006).

New Public Management (NPM) is a new paradigm as a form of public sector reform. The concept of NPM is related to problems in public sector performance management where the NPM concept puts forward performance appraisal as its principal reference. In NPM, the government is required to adopt many methods such as business administration techniques and business values which include competition value, customer preferences and the perspective of entrepreneurial interest. Since the 1990s, the public sector has begun to adopt superior aspects in the private sector, especially budget management and management techniques, as a form of public sector reform.

New Public Management improves public administration that can have performance, management and output equivalent to the private sector. As a public sector that is obliged to provide services to the community, it should have the awareness to pay more attention to the effectiveness and efficiency of its services to the public while still paying attention to its orientation so that it remains a non-profit oriented organization.

Hood (1991) explain these 7 characteristics of New Public Management, there are: 1) Hands-on professional management. The implementation of government management duties is left

to professional managers; 2) Explicit standards and measures of performance. There are clear performance standards and measures; 3) Greater emphasis on output controls. More emphasis on control results / output; 4) A shift to desegregations of units in the public sector. The division of tasks into the units below; 5) A shift to greater competition in the public sector. Growing competition in public sector organizations; 6) An emphasis on private sector styles of management practice. Put more concern on the application of the private sector management style; 7) An emphasis on greater discipline and parsimony in resource use. More concern on high discipline and not wasteful in using various sources. The public sector should work harder with limited resources (to do more with less). With the issuance of Presidential Instruction Number 7 of 1999 concerning Accountability for Performance of Government Agencies, the concept of NPM has been in effect in Indonesia since 1999.

This paper aims to describe the management of education budgets in a private school during a pandemic and how the New Public Management sight. How do the private school with very limited budget resources during the pandemic survive and control spending with minimal amounts of income, and how the New Public Management concept views the Education Budget management process in the private school seen from the government's role in helping schools meet their budget needs.

METHODS

This study uses a qualitative approach with the researchers themselves who act as research instruments. According to Gironés Guillem et al. (2018) this approach is adapted to the research objectives, which to find out or describe the reality of the events under study that make it is easier to obtain objective data in order to know and understand the description of the problem of school education costs in the pandemic era and in the midst of the popularity of the New Public Management concept in the public sector.

This research uses a case study design, which will be conducted in SMK Muhammadiyah 1 Purwokerto which currently working on several development projects using development funding assistance from the government, where the Government has an important role in financing education at these private vocational schools. In addition, at Muhammadiyah Vocational High School, most of the student guardians are workers in the trade sector who are also affected by

the pandemic and have experienced a decrease in income which is one of the problems that can be used as an excuse to conduct research on Education Budget Management in private schools that take advantage of the role of funds from student guardians as a source of funds for school operational activities.

Data collection techniques that are appropriate and relevant to the focus and objectives of the research were carried out using three techniques, namely: (1) in-depth interviews, (2) participant observation, and (3) document study. Milles & Huberman (2005) revealed through three lines (1) data reduction, (2) data presentation, and (3) drawing conclusions / data verification. These three steps are the flow of analysis to make data meaningful. The three of them are an integral and interactively repetitive process that is carried out during and after data collection.

The Table 1 provides a grid of guidelines for this study.

RESULT AND DISCUSSION

Management of education costs at SMK Muhammadiyah 1 Purwokerto has been carried out according to the standards applied by the Muhammadiyah Elementary and Secondary Education Council as the foundation for the school to establish the Planning Programming Budgeting System (PPBS). This school has 2 sources of operational funds, committee funds sourced from parents of students and funds sourced from the Government. Funds originating from the government consist of BOS funds and Regional BOS funds. Apart from BOS funds, the government also has a very big role in the sustainability of activities in schools as a major contributor to ope-

Table 1. Grid Research Guidelines

Aspect	Sub Aspects	Indicator
Management of Education Costs at SMK Muhammadiyah 1 Purwokerto	Budget Planning	Have an ability to explain the steps for budgeting planning
	Budget Management	Have an ability to explain the budget management process before the pandemic and during the pandemic
	Budget Realization	Have an ability to explain budget allocations in the period before a pandemic and during a pandemic
	Bookkeeping and Budget Reporting	Have an ability to explain Budget and Financial Realization reporting
	Supervision	Able to explain the parties who carry out the supervision and the supervision procedures carried out
	Hands-on professional management	Able to explain the implementation of government management tasks assigned to professional managers.
Characteristics of New Public Management (Hood, 1991)	Explicit standards and measures of performance	Be able to explain clear standards and performance measures to private schools that receive assistance from the government
	Greater emphasis on output controls	Able to explain the control output of Government assistance programs
	A shift to desegregations of units in the public sector	Able to explain about the division of tasks into units related to the Government Assistance program.
	A shift to greater competition in the public sector	Be able to explain the competition that occurs in the public sector (schools)
	An emphasis on private sector styles of management practice	Be able to explain the application of the private sector management style in schools
	An emphasis on greater discipline and parsimony in resource use	Able to explain disciplinary patterns and use of limited resources

Source: Secondary Data Processed (2020)

rational funds.

Judging from the status of the school as a private school, SMK Muhammadiyah 1 Purwokerto tends to receive large operational funds from the government. Two government assistance programs have been recorded to support the sustainability of school operations. The first is the Teaching Factory (TEFA) program of Rp 200 million and has been realized in the form of a multimedia laboratory and has output in the form of printing and photography services. The second government assistance program is the CoE (Central of Excellent) project of Rp 3.4 billion and is currently under construction.

This second program is a series of the first government assistance programs (TEFA). The conditions for the realization of this assistance program are that schools must really have an output and carry out a good accountability. Funds provided must produce output that is marketable as a form of entrepreneurship in the public sector that supports the concept of Reinventing Government (Osborne, 1992), one of which is the Entrepreneurial Government, where the public sector prioritizes producing rather than spending makes public sector organizations more productive.

In addition to government assistance in the form of BOS and project funds, at SMK Muhammadiyah 1 Purwokerto there are scholarship funds for underprivileged students. This assistance is provided by students registered in the Student Basic Data (DAPODIK). This scholarship is given to students in the form of money in varying amounts. One of the nominal categories that students get is the class level. For class X at SMK Muhammadiyah 1 Purwokerto the minimum amount is IDR 500,000, for class XI IDR 1,000.00 and class XII for a minimum IDR 500,000.

School Activity Planning and Budget Before compiling the School Activity Plan and Budget (RKAS), SMK Muhammadiyah 1 Purwokerto formed a special team for the preparation of the RKAS with the principal in charge. The RKAS team consists of representatives from every field in the school, starting from the Deputy Principal of each field of Student Affairs, Public Relations, Infrastructure and Curriculum, each of which makes a budget requirement plan for activities to be carried out for one fiscal year. Each sector will compile a needs analysis for one academic year, then the results of the needs analysis will be used as a reference or basis for preparing the next school activity plan and budget.

After the RKAS is made, a review will be

carried out by the coordinator of the RKAS team to adjust the expenditure / use of the budget and the amount of funds available. In preparing the budget, this school has one guideline in the form of a Yellow Book which was designed and approved by the Assembly as the foundation that houses SMK Muhammadiyah 1 Purwokerto. All funding policies implemented by the school have been regulated in the articles listed in the Yellow Book. However, this Yellow Book only regulates funding activities that come from committee funds or students' parents.

Funding activities sourced from the Government have been directly regulated by the Government in terms of submission, disbursement, realization, and reporting, all of which have been regulated by the government in Permendagri Number 62 of 2011 concerning Guidelines for School Operational Assistance Management. The school activity plan and budget that have been reviewed and agreed tool by the RKAS team will then be proposed in the forum. The school will hold a RKAS discussion forum with the committee and the council as the foundation as a form of transparency in school performance and school accountability for the funds that have been obtained from the parents of students as the committee.

Budget Management

The RKAS which has been approved by the Assembly and the Committee will then be administered according to the provisions recorded in the Yellow Book for funding sources from the Committee. Meanwhile, the source of funds from the Central Government (BOS) and Regional Government (BOSDA) has been regulated by the government. Management of the education operational budget at SMK Muhammadiyah 1 Purwokerto is carried out by two parties, the first is by direct schools which include BOS funds, BOSDA funds, and 43.75% of committee funds, while 56.25% of committee funds will be managed by the Assembly as the foundation.

Committee funds managed by the foundation are funds used for the salaries of teachers and employees, while committee funds managed by the school are funds needed in the short term, such as purchasing office stationery, paying for electricity, water, telephone, and internet, making payments. wages for cleaning staff and extracurricular funding. In addition, the funds managed by the school are also allocated for unexpected needs, such as fulfilling the need for funds to delegate students as competition participants. Management of funds sourced from the Govern-

ment (BOS and Scholarships) has been regulated in Permendagri No. 62 of 2011. BOS funds are given by the Government based on the number of students at the school concerned.

Budget Realization

The current 2020/2021 school year has entered the pandemic period, where many citizens have experienced a decrease in productivity, especially in the income sector. Many parents of students experience termination of employment, being laid off, and decreased income for parents who work in the trade sector. This certainly has an impact on the income received by SMK Muhammadiyah 1 Purwokerto, considering that most parents of students are laborers and traders. Pandemic conditions also have an impact on the learning process of students, where students are required to run a distance learning system through an online mode requiring internet access to be able to participate in learning activities. In other words, students are required to carry out learning activities from their respective homes. This greatly affected the income of funds from the committee.

Parents of students assume that their sons and daughters do not learn at school, which means that parents of students do not have to pay tuition fees which results in a decrease in committee fund income by 40%. In practice, only a maximum of 80% of committee funds go to schools when a pandemic does not occur, but after a pandemic, funds that go to schools from the committee are only up to 40% or decrease by 40% from the realization when a pandemic does not occur. This condition requires schools to manage a minimal education budget in order to remain biased in funding school operational activities.

The preparation of the RKAS for the 2020/2021 academic year carried out by schools still refers to the RKAS in the period before the pandemic. So that schools have difficulty in managing the very minimal committee funds. However, the government still plays a very important role in school operational activities. The first is from BOS funds, BOSDA and scholarships, there is a new policy on the use and allocation of these government assistance funds. Reporting from djjpb.kemenkeu.go.id in an effort to support the implementation of learning from home as a result of the increasing impact of the spread of Covid-19 on learning in education units, the government made policy changes related to the use of School Operational Assistance (BOS) funds.

Through the Ministry of Education and Culture, the government has issued a policy to

relax the use of BOS funds during the pandemic, which can be used to finance the provision of health protocol facilities, as well as to purchase data quotas, pulses, and other distance learning tools. In addition, BOS funds can also be used to pay honoraria for non civil servants (ASN) or honorary teachers as long as they are required to teach from home.

The relaxation of government policies regarding the allocation of BOS funds during the pandemic period greatly helped schools, especially private schools such as SMK Muhammadiyah 1 Purwokerto, to keep running their operational activities. In addition to policy relations, scholarships for underprivileged students can be allocated to meet the needs of student tuition payments which will help cover the reduced operational fund shortages due to a pandemic which causes parents of students to experience obstacles to paying tuition fees.

In September, there is a Mid-Semester Assessment activity that requires students to pay tuition pending payments. In normal conditions, in private schools such as SMK Muhammadiyah 1 Purwokerto there is an additional fee charged to students to be able to take part in the Mid-Semester Assessment activities. This cost will be allocated for PTS needs, such as printing questions and paying fees for correcting students works and determining the mark.

However, because the pandemic condition requires students to continue online PTS activities, PTS fees can be eliminated. It happens because schools do not need to print questions sheets and pay honoraria for corrective actions. So that in this condition, students are only required to pay the pending tuition fees in order to be able to take part in the Mid-Semester Assessment activities. This policy is considered effective in overcoming the shortage of school operational costs whose sources of funds come from the parents / guardians of students.

Reporting and Monitoring

The allocation and use of the education budget in private schools is highly considered by the Assembly as the foundation. Every detail of transactions carried out by schools using the budget in the RKAS is required to attach proof of transactions and bookkeeping regularly. All incoming funding and outgoing budget will be supervised by the Council of Terms. This has been regulated in the Yellow Book of the Muhammadiyah DIKDASMEN Foundation. Therefore, the Muhammadiyah foundation has appointed a Public Accountant and Auditor to supervise the

School Financial Report.

The audited school financial reports will be submitted in the financial reporting forum together with the Assembly and the Committee as a form of transparency and a form of school responsibility for the resources that have been provided by the Committee and the Government. The Audit Team from the Foundation not only checks the financial reports of committee funds, both funds sourced from the Government (BOS, BOSDA, and scholarships) are subject to examination by the audit team. So that the financial reports generated after passing the audit can be accounted for.

One form of supervision of education funds sourced from the Government is scholarship funds for underprivileged students, private schools will be collected and involve students who receive scholarships for examination. Financial reporting in schools, both the management of funds sourced from committees and the Government, is made based on Government Accounting Standards (SAP) this is done for the benefit of accreditation, funds sourced from the Government are reported using a financial reporting format adapted to standards.

New Public Management (NPM) Paradigm

New Public Management is a new paradigm which became popular in 1990, and was coined by an academic Christopher Hood in 1991. The NPM paradigm was developed by several experts such as David Osborne and Ted Gaebler (1992) with 10 principles of entrepreneurial governance, apart from Barzeley (1992) also mentioned it as the Post-Bureaucratic Paradigm, then it began to be developed into various kinds of concepts and variations after 1995, one of which was by Ferlie, et al (1996) with efficiency drives, downsizing, decentralization, public service orientation, and in search of excellence. Evan Ferlie, Lynn Ashburner, Louise Fitzgerald, and Andrew Petigrew describe New Public Management as a new, plain canvas, so that it can be filled with new things that are in accordance with the conditions of a region of its adherents (Indrawati, 2010).

New Public Management has been recognized and embraced by various countries such as the United States during the Hillary Clinton era, which is a form of reform in the public sector. Basically, New Public Management has 7 main characteristics that reflect an ideal public sector organization (Hood, 1991), there are (1) Hands-on professional management. The implementation of government management duties is left to

professional managers. (2) Explicit standards and measures of performance. (3) Greater emphasis on output controls. (4) A shift to desegregations of units in the public sector, (5) A shift to greater competition in the public sector. (6) An emphasis on private sector styles of management practice, (7) An emphasis on greater discipline and parsimony in resource use. These seven characteristics indicate that New Public Management is a form of consumer / user-based orientation, in this case students and society.

Hands-on professional management

Professional management in controlling the organization lies in the leadership of the school principal. SMK Muhammadiyah 1 Purwokerto will be a private school with the title of Central of Excellent or a leading central school. It is a private school that won government assistance programs that began with the Teaching and Factory Project then developed into Outstanding Central Schools and it would not be realized if they were not controlled by a professional school principal with the help, encouragement and support of his staff.

The preparation of the RKAS under the coordination of the principal will be able to take place effectively and efficiently if it is coordinated with his staff (vice principals, staff, and Head of the Department) the planned budget will be realized then allocated for the interests of school activities, according to the needs of the field that has been proposed and agreed upon. Therefore, if there is no good coordination in the RKAS team, the Education budget at SMK Muhammadiyah 1 Purwokerto cannot be realized.

Under the professional management, the realization of the education budget can be carried out and allocated according to needs, reflected in the realization of TEFA products, management and reporting of the output produced from the TEFA Studio can be carried out effectively. Furthermore, reporting is always carried out on time and TEFA's business products can run smoothly are the factors determinants of receipt of the next government assistance project as evidenced by the existence of a CoE project that is currently under construction.

Budget management carried out by professional management is shown by the division of treasury duties in managing school finances. Apart from that, the Assembly has a role in managing school finances related to the payment of salaries for teachers and employees. This can minimize irregularities and misuses that can occur if all financial management is done by one par-

ty only. Supervision of budgeting activities from planning to reporting by the Assembly is one form of professional managements. The school will always carry out budgeting activities in accordance with applicable procedures. The existence of a financial report audit process adds to the accuracy of financial reports that will be published to the committee as a form of transparency and a form of school responsibility for the resources entrusted to the school.

Explicit standards and measures of performance

In carrying out education budget management activities, SMK Muhammadiyah 1 Purwokerto has a Quality Assurance team and the formation of the Yellow Book is one form of performance standards in school education budget management. The quality assurance agency will compile a work program including clear objectives, targets and indicators of achievement in school operations. The Yellow Book is a standard in carrying out budgeting activities at SMK Muhammadiyah 1 Purwokerto.

In the management of education funds sourced from the Government, schools are given full authority over the management of BOS funds and BOSDA funds, while scholarship funds for students from low-income family are managed directly by the government where schools only play a role in the distribution and allocation of funds. The realization of the education cost budget will be carried out when school begins to carry out activities related to the needs of each sub-sector. In accordance with the applicable provisions in the Yellow Book. The realization of the education budget is carried out by referring to the applicable technical guidelines as a reference and guidelines as well as standards and measures of financial performance.

In terms of bookkeeping and reporting, SMK Muhammadiyah 1 Purwokerto has used the current Government Accounting Standards. While the audit and supervision process, the Assembly plays a full role in conducting the audit assisted by the audit team from the Muhammadiyah University of Purwokerto. This shows that SMK Muhammadiyah 1 Purwokerto has fulfilled the characteristics of the second NPM there are performance standards and measures.

A shift to desegregations of units in the public sector

The budget plan prepared is a plan made by each unit according to the needs starting from the Vice Principal (Curriculum, Student, Public

Relations, Facilities and infrastructure), Administration and each study program. The coordination between the treasurer and the units that use the education budget in schools indicates that there is a separation of work units. So, it can be ignored that there are units and each unit has a separate budget plan.

A shift to greater competition in the public sector

Private schools in the form of budget management, management of learning facilities, and education of their students certainly do not run alone. There are many private schools that compete with each other to show good performance. So that it will attract more public interest, both parents and prospective new students. SMK Muhammadiyah 1 Purwokerto has an entrepreneurial program in the form of a Teaching and Factory Studio which can be used as a selling point and can attract public to enroll their children in this SMK. In addition to TEFA, SMK Muhammadiyah 1 Purwokerto is running a flagship central school construction project with funds sourced from the government which is expected to help this school to truly become an excellent school that will have high competitiveness not only among private schools but also among all schools which have a good reputation, including outstanding public schools.

An emphasis on private sector styles of management practice

Basically, the school that is used as research object is the school under private foundation or the private sector so that there are guidelines for budgeting planning made by the foundation. SMK Muhammadiyah 1 Purwokerto already has an entrepreneurial product that is managed directly by the school by recruiting competent alumni. This suggests that schools as public sector organizations are starting to adopt private sector management techniques.

During the COVID-19 pandemic, schools experienced a lack of operational funds, considering that schools are private where the government does not cover all school operational costs, SMK Muhammadiyah 1 Purwokerto carries out financial management by allocating non-committee funds for urgent financing purposes but still paying attention to the rules and guidelines that apply legally.

An emphasis on greater discipline and parsimony in resource use

The first government project given to SMK

Muhammadiyah 1 Purwokerto was Teaching and Factory. From this project the government will provide an assessment or feasibility study for schools to obtain financial assistance at the next stage. SMK Muhammadiyah Purwokerto succeeded in obtaining the Central of Excellent Project, which indicates that the school has high discipline in managing the output of government aid funds in the first stage.

SMK Muhammadiyah 1 Purwokerto as a private school certainly has limited funding sources. This school will not carry out building construction without clear objectives and standards. The school will use the available funds as efficiently as possible. On the other hand, the pandemic condition helps the school to save more on operational budget. With the Distance Learning system, the school can save more on the use of electricity, water, and the Internet, considering that the committee's income has decreased drastically by up to 40%.

According to Polidano (1999), the concept of New Public Management will be difficult to apply in developing countries that have high level of corruption, low quality of administration, and quality of human resources who depend heavily on local factors that are uncertain and very much in contradicting with national and global conditions. However, how private schools have their education budgets, organizational organizations, to the government's bias to provide various kinds of assistance to develop their schools, the concept of New Public Management might be applied in developing countries like Indonesia, but it seems less fitting if it is related to the New Public Management formulated by Hood (1991) is applied in the education sector, even though both public and private schools are part of public sector organizations. In fact, the concept of New Public Management can be applied in private schools as in the object of this study, it is just that there may need to be some adjustments of concept for the field of education.

CONCLUSION

Education budget management performed by SMK Muhammadiyah 1 Purwokerto has been carried out professionally. Although this school is still making efforts to improve quality and performance, this school is able to manage education budget efficiently. During the pandemic in 2020, the school is still able to cover all the operational costs needed. This is evidenced by the government's trust in assistance programs in the form of school development projects so that they

can improve quality and have high selling value and competitiveness which make this school can become an excellent school.

The concept of New Public Management is a new paradigm that was popular in the 1990s and has now been applied in various developed and developing countries. In Indonesia, NPM has been enforced and ruled by law. According to experts, the New Public Management is a new concept for governance. There are seven characteristics of government with the NPM paradigm. However, after being reviewed, NPM does not only apply to the government, private organizations engaged in the public sector can adopt this new paradigm, where private non-profit-oriented organizations are expected to increase their productivity by adopting management techniques from the private sector, especially the most vital management is financial management. From the seven characteristics of New Public Management according to Hood (1991), education budget management and school management in general have fulfilled all the characteristics of the New Public Management paradigm. Therefore, schools which are one of the public sector organizations, even though they are private school, it can still apply NPM practices.

For a better future for both public and private schools, the concept of New Public Management can be developed by adjusting public sectors such as schools in terms of services, management, and operational activities which are dominated by services to the community, because some schools with private status must rely on resources from the surrounding community, so that it is possible to create a new version of the New Public Management Concept which oriented to the public sectors in education field.

Future research will greatly assist in the development of a new version of the New Public Management concept that focuses on public service organizations in the field of education. Schools can still carry out profit-oriented entrepreneurial activities as a source of funding by utilizing existing resources such as at SMK Muhammadiyah 1 Purwokerto which has a special laboratory for printing products that have selling value in the community. The income from this activity can be used as reserve funds for schools. It can also provide jobs accommodating competent graduates. If private schools rely solely on grants from the government and student guardians, these funds will be very minimal to cover all costs, schools will not even have spare funds, especially during a pandemic like today when there are so many students who cannot pay school fees be-

cause their parents are affected by the pandemic which affects their income.

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