

IMPACT OF IMPLEMENTING THE NEW PUBLIC MANAGEMENT, THE PERFORMANCE BUDGET REPORTING MODEL IN SENIOR HIGH SCHOOL EDUCATION INSTITUTIONS IN THE ADMINISTRATION CITY OF EAST JAKARTA

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Abstrak- The budget reporting model and financial reports have an important role in financial management and increasing transparency and accountability of the performance of SMA education institutions. The use of budget reporting and financial reports in financial management for SMA educational institutions is for operational activities and budget control. Meanwhile, in improving performance accountability, budget reporting and financial reports are used as a medium for the accountability of SMA managers to the public. SMA managers are required to fulfill the transparency and accountability aspects of performance to convince the public that SMA has been managed with the right management by presenting correct financial reports.

But what happened was not the case, the budget reporting model and financial reporting for SMA still used traditional budget reports, namely the school income and expenditure budget report (APBS) which was included in the traditional budgeting or line item budgeting which had many weaknesses. Budget reporting models and financial reports like this are out of date and are starting to be abandoned by other public sector organizations. Especially in the era of New Public Management (NPM), which requires the use of Performance Budget Reporting (PBR) and financial reports generated from accrual-based accounting practices (accrual basis) and the double entry bookkeeping system.

A budget reporting model that can increase transparency and accountability for the performance of high school education institutions is a performance-based budget report. This budget report not only presents a report on the school income and expenditure budget in rupiah figures but also presents a measure of the performance of each section in the school. So that each section in the school can know its performance. School performance is important to find out whether school activities during the school year bring benefits to the school or not.

Meanwhile, the school financial reporting model that can increase transparency and accountability is the financial report recommended by the Indonesian Accounting Association (IAI) in its Statement of Financial Accounting Standards (PSAK) No.45, but which is modified. These reports are balance sheets, residual results of operations, and cash flow reports that occurred during the school year.

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The model of performance-based budget reports and school financial reports will be easier to operationalize if there is a manual or module, both manual and computerized. Regarding performance-based budget reports and financial reports based on PSAK No.45 to make it easier to apply, a workshop and outreach was held at the SMA which had initiated the application of the budget report and financial report model.

Data collection techniques used to answer the formulation of problems in research using survey methods, observation, in-depth interviews with key informants and Focus Group Discussions (FGD) by inviting experts and interested parties and being involved in preparing high school budget and financial reports.

Key Word : New Public Management, Performance Budget Reporting , Institution Education



A. INTRODUCTION

The budget is a statement regarding the estimated performance to be achieved by an organization in a certain period which is expressed in monetary terms. In public sector organizations the budget is an instrument of accountability or management of public funds and the implementation of programs financed by public money. Budgeting in public sector organizations is an important activity because it relates to the process of determining the allocation of funds for each program or activity.

The budget for school organizations (SMA) is also important in terms of financial management because it is related to the sustainability of the organization. Many schools are not able to survive due to poor financial management. The existence of budgeting and financial planning that is not supported by accurate and accurate data and reports results in wrong decision making.

Many educational institutions, especially non-governmental institutions (madrasah), are closed and unable to survive due to mismanagement, including financial management. Meanwhile, what happens in government educational institutions is the accumulation of activities at the end of the fiscal year to spend budget funds (Hamim, 1999: 9). It is ironic that many intellectuals (experts) in finance are in educational institutions but are unable to manage finances, including reporting.

School financial reporting currently exists only in the form of revenue and expenditure reports. This report is prepared on two sides, namely the income side and the expenditure side. The revenue side is obtained from the government, society or other sources. The expenditure side is generally used for routine costs such as teacher salaries, spending on goods, maintenance of facilities and infrastructure and development costs for professional development, student development, procurement of new facilities and infrastructure and for other investments in improving the teaching and learning process (Suryono, 2001: 8) . This kind of reporting model still uses the traditional budget reporting model.

Research by Hermawan and Masyhad (2006) also produced the same report, namely the financial reporting of 3 (three) private schools in the administrative city area of East Jakarta which still used the traditional budget reporting model in the form of school income and expenditure budget reports (APBS). This budget reporting model does not reflect transparency and performance accountability because performance is only measured by comparing revenues and expenditures.

Many public sector organizations have abandoned this model of budgeting and financial reporting, especially in the era of New Public Management (NPM). The New Public Management (NPM) approach encourages efforts to develop a public sector budgeting approach, namely performance budget reporting (Bastian, 2006; Mahsun et al, 2006; Mardiasmo, 2004). This budgeting model has advantages because it is related to the achievement of input, output and outcome targets as well as achieving the vision, mission, strategic goals and objectives of the organization (Bastian; 2006).

In addition to recommending the use of Performance Budget Reporting (PBR), New Public Management (NPM) also recommends the use of an accrual basis (accrual basis) and a double entry bookkeeping system in accounting practices for preparing financial

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statements (Bosset: 2004). This accounting practice will produce standardized financial reports in accordance with financial accounting standards No.45, namely Financial Reporting for Non-Profit Organizations (IAI; 2004).

With these recommendations, it is hoped that there will be changes in the aspects of transparency and accountability of school performance from the perspective of New Public Management (NPM). Changes in NPM are expected not only to occur in governmental public sector organizations but also in school public sector organizations (SMA) so as to create good educational governance (Fusarelli and Bonnie; 2004). The priority of this research is to develop a budget reporting model and financial reports for high school education institutions that can increase transparency and accountability for performance.

Indicators of the importance of implementing the New Public Management concept in budget reporting and financial reports of this high school education institution are

1. The need for improvement of school financial management (SMA) by adopting private sector business management techniques and practices to public sector organizations, the adoption of private sector management techniques to educational institutions is pursued by the National Education Agency, with the School Accreditation Board (BAS) which functions like an auditor, Standard Operational (POS) school activities
2. Demands for transparency and accountability by formulating budget models and financial reports that can be developed by schools (SMA) with financial governance reforms in schools that have become the spirit of the New Public Management (NPM) perspective in education so as to create Educational Governance (Fusarelli and Bonnie: 2004)
3. Replace traditional budget reports which are based only on inputs to performance based budget reports that are based on inputs, outputs and outcomes. The form is the preparation of performance-based budget reports (Performance Budget Reporting) based on information technology (IT) (www.kompas.com, July 30, 2003).

A paradigm shift in accounting practices should also be carried out by schools (SMA) by means of cash-based accounting practices with single entry bookkeeping replaced with accrual basis accounting with double entry book keeping as recommended by the Indonesian Accounting Association (2004).) and New Public Management (Bossert and Wolfgang: 2004). which can further increase transparency and accountability

From the background of these problems, the authors are interested in raising the topic of writing this thesis with the title "The Impact of New Public Management Implementation, Performance Budget Reporting Models in High School Education Institutions in the Administrative City of East Jakarta"

The approach used in this research is a qualitative descriptive approach. (Myers, 2009) Qualitative descriptive research was developed in social sciences to understand social and cultural phenomena (Moleong, 2000) and to produce descriptive data in the form of written or spoken words from people and observed behavior. (Andi Prastowo, 2011) The qualitative descriptive method is used to obtain a fresh view and a story about everything.

Qualitative descriptive research can be useful to see and understand in the context in which decisions and actions occur (Eriksson and Kovalainen, 2008). researching issues holistically. Meanwhile, the qualitative descriptive research approach according to (Mahmud, 2011) is "Research related to a setting under study, namely about planning, strategy, sources of revenue and use and accountability of public funds. This approach was chosen because the researcher can do deeper research with the researcher as a research instrument by conducting in-depth interviews and full observation ”.

Moh. Natsir (1996: 63) says that research which is classified as descriptive research is research that explains the object of research with the collected data. which aims to make a systematic, factual and accurate description, description or painting of the facts, characteristics, and relationships between the phenomena being investigated.

Qualitative descriptive method is a research method used to describe facts and information in the field, while descriptive is the nature of qualitative research data in which the data is a description of the research object, namely words, pictures, and numbers that are not generated through processing. statistics. By using a qualitative descriptive research method, this study aims to describe the impact of implementing the New Public Management, the performance budget reporting model at high school education institutions, especially those in the area of the East Jakarta Administrative City.

According to the type of data used in the study, this study uses qualitative and quantitative data which are carried out simultaneously with the aim of complementing the study results of the phenomenon under study and sharpening the research analysis.

Likewise with this research, the reason for choosing a qualitative descriptive approach is to obtain a result that is closer to reality. Besides that, the writer has access to the research object. (Moleong, 2000) The author is also a research tool because he can conduct in-depth interviews with policy makers on the intended object and full observation. In addition, because this research describes a situation of events and does not seek or explain relationships, and does not test hypotheses or make predictions.

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B. LITERATURE REVIEW

The concept of New Public Management has indirectly emerged from the harsh criticism of public sector organizations and has led to movements and demands for public sector management reform. New Public Management then affects the process of changing public sector organizations comprehensively almost all over the world. The implementation of decentralization, devolution and the modernization of public service delivery is the emphasis of the New Public Management movement. The term New Public Management was originally introduced by Christopher Hood in 1991 which was later shortened to the term NPM. When viewed from a historical perspective, this modern approach to public sector management initially emerged from European countries in the 1980s and 1990s. The emergence of this approach is a reaction and condition of the inadequate model of traditional public administration. During its development, this modern managerial approach is also known by various names, such as:

'Managerialism,' 'New public management,' 'market-based public administration,' 'post-bureaucratic paradigm,' 'market-based public administration,' and 'entrepreneurial government.'. All of these terms have the same meaning but the terms most popular is New Public Management.

Janet and Robert (2007: 12) explain that New Public Management refers to a group of contemporary ideas and practices that essentially use a private sector approach and business in the public sector. New Public Management has become normative which marks a major shift in the way of thinking about the role of public administrators. According to Bovaird and Loffer (2013: 17) New Public Management is a movement of downsizing the public sector and making it more comparative and trying to make public administration more responsive to citizen needs by offering economic measures, efficiency and effectiveness (value for money), flexibility of choice. , and transparency.

Implementation of the NPM concept can be seen as a form of modernization or reform of public management and administration, depolitation of power, or decentralization of authority that promotes democracy. Some parties believe that the New Public Management paradigm is an international phenomenon as part of a global process. The concept of NPM has rapidly influenced public management practices in various countries, thus forming a worldwide movement.

New Public Management (NPM) as a new paradigm in public sector management. The concept of New Public Management (NPM) emerged in the 1980s and is used to describe the public sector in the UK and New Zealand. New Public Management (NPM) became popular in the early 1990s when it was adopted by the Clinton administration in the United States. New Public Management (NPM) is believed to have an effective role for public sector reform. This can be seen from the increasing number of countries that introduce the principles of New Public Management (NPM) in their governments. IMF and World Bank are several world financial institutions at once is a defender of this New Public Management (NPM) paradigm. New Public Management (NPM) emphasizes that there is control over the output of government policies, decentralization of management authority, introduction of quasi-based market mechanisms, and consumer-oriented services. As the

New Public Management (NPM) paradigm developed, David Osborne and Ted Gaebler (1992) produced a concept that is broadly similar to New Public Management (NPM). Osborne and Gaebler with their concept of "Reinventing Government" suggested to inject entrepreneurial spirit into the system of state administration. The public bureaucracy should use "steering" rather than "rowing". With this "steering" method, the government no longer works to provide direct public services, but is left to the public and the market mechanism. So that in the end the role of the state is only as a catalyst for the implementation of public affairs. Several years later, a more varied New Public Management (NPM) model emerged, such as the efficiency drive model, downsizing and decentralization, in search of excellence and a public service orientation (Ferlie, et al. 1996). The different terms and views between these theorists are in accordance with what is expressed by Ewan Ferlie, Lynn Ashburner, Louise Fitzgerald and Andrew Pettigrew (1996) who likens New Public Management (NPM) as a blank canvas (white) that can be drawn by anyone about anything. just what you like. So that there is no single clear definition of what New Public Management (NPM) is, how the process is, even what New Public Management (NPM) should be. "Indeed, sometimes the new public management seems like an empty canvass: you can paint on it whatever you like. There is no clear or agreed definition of what the new public management actually is and not only is there controversy about what is, or what is in the process of becoming, but also what ought to be."

The concept of reinventing government offered by Osborne and Gaebler is the closest to what and how the New Public Management (NPM) is. Osborne and Gaebler offer 10 (ten) principles of entrepreneurial governance, namely

1. Catalyst government A catalyst government is a government that directs, not pedals. Here the government only carries out a strategic function and does not interfere in the implementation or technical activities. The role of the government is only as a planner, vision maker, and provider of various other strategic policies. In addition, various methods can be used to achieve public organizations achieving their goals, choosing the most suitable method to achieve efficiency, effectiveness, equality, accountability, flexibility such as privatization, licenses, concessions, operational cooperation, contracts, vouchers, tax incentives, and others. -other.
2. Community-owned government Emphasizes the existence of control from the community as a result of empowerment provided by the government. So that people are more capable and creative in solving their problems, without depending on the government. In the end, people serve themselves, it is no longer the government who does it, but the government still ensure people get their basic services. With public control, civil servants will have a better commitment, care, and be more creative in solving problems.
3. Competitive governance Government that incorporates the spirit of competition in providing services to the public. The people here as consumers are individually entitled to choose which service is better, so that ultimately the government competes with each other to be the best.
4. A government driven by a mission A government that is able to change the orientation from a government driven by rules to a government driven by a mission. This means that

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the government does not have to run according to the rules, because with the regulations the government becomes sluggish and prioritizes procedures that are in accordance with the rules. Driven by the mission, the main mission is put forward in running the government.

5. Results-oriented government A government that finances results not input. The government in this case will work as well as possible because the awards received are based on the results issued by each agency. With this, the government's performance will be better to get good awards as well.

6. Customer-oriented government Government that meets customer needs is not bureaucratic. The government fulfills what the community wants, not running services based on bureaucratic rules. The government, in this case, needs to conduct a survey to see the development of the needs of the community, which ultimately leads to effective and efficient governance.

7. Government entrepreneurship Government that generates profit is not spent. Attempting to increase the economic resources owned by government agencies from unproductive to productive, from low production to high production, namely by adopting relevant private work principles in public administration. We can see this in BUMN / BUMD owned by the government.

8. Anticipatory governance Prevention-not-healing-oriented government. An anticipatory government is a government that thinks ahead. The government tries to prevent problems from arising rather than provide services to solve problems, by using strategic planning, providing a vision of the future, and various other methods of seeing the future.

9. Decentralized government Changed government driven by hierarchy into participatory government and teamwork. A decentralized government is a government that delegates part of the central authority to the regions through an existing organization or system. So that employees at the regional level can immediately provide services and are able to make decisions independently, so that efficiency and effectiveness are created.

10. Market-oriented government that encourages change through the market. Market-oriented governments often use private market structures to solve problems rather than using administrative mechanisms, such as delivering services or government and control by means of regulations. By creating financial incentives - tax incentives, etc., so that in this way private organizations or members of society behave towards solving social problems.

C. RESULTS OF DISCUSSION

1. Research Results After Application of the New Public Management Concept on Budget Reporting and Financial Reporting of Private High School Educational Institutions in East Jakarta

From the results of research in the application of the concept of New Public Management on Budget Reporting and School Financial Reports, there are models that have been produced, namely performance-based budget reports and school financial reports based on PSAK No.45. Based on the results of the research sample of schools that have been studied, namely SMA Private "B" and, Private SMA "C" have not met the criteria for the application of the New Public Management concept because it has not initiated changes in budget reporting and school financial reports in this direction. After conducting a detailed research, the high school education institution in the East Jakarta area, namely SMA "D" Pemuda East Jakarta, has started to pioneer changes in the budget reporting model and financial reports in accordance with the New Public Management concept in accounting and finance. The evaluation of changes to the financial statement model is based on the organizational structure, human resources (HR), commitment to change, and other supporting components.

a. Organizational structure

Based on the management structure of the SMA "D" Pemuda East Jakarta, it is possible to have implemented the development of a budget model that is in accordance with the New Public Management concept in the fields of accounting and finance. This is because the existing structure consists of one school principal and five deputy school principals, namely the deputy head of the curriculum, the deputy head of the student affairs, the deputy head of the sarpras field, the deputy principal of the school in public relations, and the deputy principal of the school in ismuba. There is a division of this field according to the field of work that can be adapted to school conditions. Meanwhile, based on existing research in schools, it is summarized into 4 (four) fields, namely the curriculum, infrastructure and finance, student affairs, and public relations.

b. Human Resources

Human resources for D SMA "D" Youth are quite good. This is indicated by the existence of teachers who have a Master's Degree (S2) education while the treasurers are handled by employees who are quite experienced in finance, although their knowledge and understanding of accounting still needs to be improved. But for the performance-based budget report model, what actually works are all fields in the school because all the deputy school principals should work together in preparing the performance-based budget. Meanwhile, the task of the treasurer is only to collect both financial and non-financial budgets from each deputy principal. The treasurer is also accompanied by the treasurer staff or financial staff.

c. Commitment to Change

School administrators, starting from the principal to staff, are very committed to change. This is indicated by the increasing number of school administrators (deputy principals)

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who are still in the productive age high employment (young age), ie between 30- 40 years. In addition, various innovations have been developed in this school, including IT-based learning models, and other developments. After meeting with all parties in the school, all school administrators are committed to better, more transparent and accountable financial changes.

d. Other Supporting Components

Another component can be seen from the school accreditation status, namely "A (Equalized)". The other is the number of students that is increasing every year which means that the community is increasingly trusted. This is important in order to give confidence to the community that the funds obtained from the community through the payment of student tuition fees to schools have been well managed, transparent and accountable. In addition, there are hardware and software (hardware and software) that really support the work of each field in the school and also the work of the treasurer and staff.

Based on the feasibility assessment and based on observations of researchers in the field, the budget report model and school financial reports estimated by researchers are in accordance with school conditions and have applied New Public Management in the fields of accounting and finance.

2. Operationalization of the Compilation of Performance-Based Budget Reports and School Financial Reports Manually and Computerized

Based on the results of research from 3 (three) samples of private high school schools in the East Jakarta area, it was found that 1 school was estimated to have started implementing the concept of implementing New Public Management by operationalizing the model of performance-based budget reports and school financial reports based on PSAK No. 45. The school is SMA "D" Pemuda East Jakarta which has four fields, each of which is led by a Deputy Principal. The four fields are 1) Curriculum Quality Improvement (Academic), 2) Facilities, Infrastructure and Financial Quality Improvement, 3) Student Quality Improvement, 4) Public Relations Quality Improvement (PR). In addition, there is also a Treasury section that handles school finances. In the 2019 school year, schools prepare budgets, carry out budget disbursement activities and compile budget reports and school financial reports. The activities are described as follows:

committed to change. This is indicated by the increasing number of school administrators (deputy principals) who are still in the productive age. For more details about the application of the concept of New Public Management in the field of accounting and finance in SMA "D" Pemuda, see the attachment of Performance-Based Budget Report Preparation and School Financial Reports.

3. Response of School Stakeholders to the Existence of a Performance-Based Budget Report Model and School Financial Reports in order to Improve Transparency and Accountability of Performance of Private High School Education Institutions "D"

Responses were given by school stakeholders after changes to the Budget report model and financial reports were initiated by SMA "D" Pemuda East Jakarta in the context of implementing the New Public Management concept. Stakeholders' responses were given at the workshop and outreach held by SMA "D" Pemuda East Jakarta which was held on Saturday, August 24, 2019, who attended the event were representatives from the Head of Planning and Development of the East Jakarta Regional Education and Culture Office, representatives of the foundation. , school principals, deputy principals according to their respective fields and school treasurers with an interest in the existence of the School Budget Report and Financial Report. Before entering the workshop and outreach, the school explained the aims and objectives of the workshop and the socialization:

The workshop stages and the socialization of the operationalization of the performance-based budget report model and school financial reports based on PSAK No.45 are as follows:

1. Distribute performance-based budget modules and school financial reports, both manual and computerized modules. Each participant gets the module one by one. In addition to the book module, participants can also use photocopied modules to directly apply the performance-based budget model and school financial reports based on PSAK No.45.
2. Next, the researcher explains the purpose of each form in the performance-based budget module. Likewise with the school financial report module.
3. Next it is tried out with a case study (attached) and participants follow the steps that will be carried out in applying the performance-based budget model and school financial reports based on PSAK No.45.
4. After everyone understands how to fill in each form, the following explains the relationship between forms and also between the report models. This means the relationship between one form and another and also between reports.
5. Next is a workshop and outreach for a model of performance-based budget reports and computerized school financial reports. In this explanation, a lap top tool and a projector (LCD) are used, then a programmer explains the steps for working on this computerized report. Even though it took a while, all the participants understood the ways to run the program.

After the workshop and socialization were carried out, each participant was invited to discuss the results of the workshop and the socialization and asked to provide feedback, comments, suggestions and criticisms.

From the holding of workshops and the socialization of budget reporting and financial reports that have adapted the New Public Management concept, the results are:

1. It is necessary to hold workshops and socialization for the convenience of using applicable programs and software in accordance with the needs in good financial reporting

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obtained through collaboration with Regional Education and Culture, Central Education and Foreign Affairs to help determine the direction and goals of school finances so that there is measurable performance.

2. The preparation of budget reporting and financial reports is not only the responsibility and job of the treasurer, but all elements in the school, such as the deputy principal of the school, preparing performance targets and funding.

3. There is a performance target for each field in the school or a performance target for each vice principal

4. Transparency and accountability are guaranteed because they are complete, such as performance targets, financial reports, so that the level of transparency and accountability is very good.

A. Budgeting Activities

No	ACTIVITY DESCRIPTION	INFORMATION
1	Initial filling of school strategic planning	Filling in the RK Form 1
	CURRICULUM FIELDS	
2	The curriculum sector conducts activity planning for a year	Filling in the RK Form 2.1
3	The curriculum area details the revenue budget for each of the sub-activities	Filling in detailed RK 1
4	The curriculum field details the expenditure budget of each sub-activity	Filling in detailed RK 2
5	The curriculum area specifies the transitory budget of each sub-activity	Filling in detailed RK 3
	INFRASTRUCTURE & FINANCIAL FACILITIES	
6	The field of sarpras and finance conducts activity planning for a year	Filling in the RK Form 2.2
7	The field of sarpras and finance details the revenue budget for each sub-activity	Filling in detailed RK 1
8	The field of sarpras and finance details the expenditure budget of each subsection	Filling in detailed RK 2
9	The field of sarpras and finance details the transitory budget of each sub-activity	Filling in detailed RK 3
	STUDENT AFFAIRS	

10	Student affairs plan activities for a year	Filling in the RK Form 2.3
11	The student affairs sector details the income budget for each sub-activity	Filling in detailed RK 1
12	Student sector details the expenditure budget of each sub-activity	Filling in detailed RK 2
13	The Student Affairs Division details the transitory budget of each sub-activity	Filling in detailed RK 3
	PRIVATE SECTOR	
14	The public relations division details the revenue budget for each sub-activity	Filling in the RK Form 2.4
15	The student affairs sector details the income budget for each sub-activity	Filling in detailed RK 1
16	The public relations division details the expenditure budget for each sub-activity	Filling in detailed RK 2
17	The public relations division details the transitory budget of each sub-activity	Filling in detailed RK 3
18	The budget team or treasurer summarizes the entire revenue budget by filling out the income budget recap form	Filling in the RKA Recap Form 1
19	The budget team or treasurer summarizes the budgets of all fields by filling out the budget recapitulation form	Filling in the Recap RKA Form 2
20	The budget team or treasurer recapitulates all sectors of the transportation budget by filling out the budget recapitulation form	Filling in the RKA Recap Form 3
21	The budget team or treasurer summarizes the recapitulated budget on the RKA Recap 1, RKA Recap 2 or RKA Recap 3	Filling in the Income and Expenditure Budget (Source and Use of Funds)

B. Financial Activities

No	ACTIVITY DESCRIPTION	INFORMATION
1	TREASURER	
	Receiving money from PSB, student tuition fees, practicum, exams, and other admissions	Enter the school account and report it in the Treasurer Cash book

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	Payment of salaries, building construction, and maintenance	The treasurer disbursed funds for these activities
2	CURRICULUM FIELDS	
	A. Income	Based on RK Detail 1, the curriculum wakasek notifies that the activity has been previously budgeted and is included in the revenue budget
	Students pay practicum fees	Based on detailed RK 2, the curriculum wakasek submits a fee application for these activities that have been previously budgeted and included in the budget.
	A. Transitoris	Based on detailed RK 3, the curriculum wakasek submits a fee application for these activities that have been previously budgeted and included in the budget.
3	Release of grade 3 (three) students graduation	
	FACILITIES, INFRASTRUCTURE AND FINANCE	Based on RK Detail 1, Wakasek Sarpras and finance informs that the activity has been budgeted before and is included in the revenue budget
	A. Income	Based on detailed RK 2, the infrastructure and finance facilities apply for costs for these activities that have been previously budgeted and included in the expenditure budget.
	A. Rental of school (hall) facilities for the public	

4	B. Shopping	
	Purchasing stationery, school facilities and infrastructure	Based on RK Detail 1, the student wakasek notifies that the activity has been budgeted before and is included in the income budget
	C. Transitoris	Based on detailed RK 2, student wakasek submits a fee application for these activities that have been previously budgeted and included in the budget.
	STUDENT AFFAIRS	Based on detailed RK 3, student wakasek submits an application for costs for these activities that have been previously budgeted and included in the budget.
5	A. Income	
	School uniforms	Based on detailed RK 1, the wakasek public relations officer informed that the activity had been previously budgeted and was included in the revenue budget
	B. Shopping	Based on detailed RK 2, Wakasek PR submits a fee application for these activities that have been previously budgeted and included in the budget.
	Participating in activities outside of school (events, championships, etc.)	Based on detailed RK 3, the wakasek public relations application for costs for these activities have been previously budgeted and included in the budget.

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C. Reporting Activities

No	ACTIVITY DESCRIPTION	INFORMATION
1	Treasurer recapitulates all income and expenditure	Filling in the Income and Expenditure Budget Report (Source and Use of Funds)
2	The treasurer summarizes and compares the 2019 budget with the 2019 realization	Filling in the Budget Realization Report
3	The treasurer recapitulates and compares the 2019 realization with the 2018 realization	Filling in the Budget Realization Report
4	The treasurer transfers both principal and non-principal income and expenditure data	Compilation of Business Result Reports
5	Treasurer moves the ledger data of Assets, Liabilities and Equity	Balance Sheet Preparation
6	The treasurer sorts data on the income and expenditure of routine and non-routine activities as well as investments	Preparation of a Cash Flow Statement

Based on all the results of the responses from these informants, it appears the application of the concept of New Public Management in the field of accounting and financial reports at SMA "D" Pemuda East Jakarta using a performance-based budget reporting model and school financial reports based on PSAK No. 45 is well received and can increase the transparency and accountability of performance at the SMA education institution.

D. CLOSING

Conclusion

Based on the research results, the following conclusions can be drawn:

1. From the results of the research conducted by the author, it is found that the application of the New Public Management concept has not been implemented by SMA Negeri Jakarta Timur such as SMA "A", while in East Jakarta Private High School there are those who have not implemented this concept as in SMA "B" Kayuputih, SMA "C" Rawamangun. Those who have applied the New Public Management concept to their financial statements and budgets are at SMA "D" Pemuda. Where for Private SMA, namely SMA "B" does not meet the criteria for applying the New Public Management concept to financial reports and budgets apart from the status of the school which is still recognized and the scope of the school organization is still small and very simple and in terms of income obtained from students is still small (minimal). Meanwhile, SMA "C" even though it has accredited A and the number of students is quite a lot but from the scope of the organizational structure is still very simple and is still managed by the foundation itself. For SMA "D", apart from having the A (very good) accreditation status, it has also pioneered and fulfilled the requirements for the implementation of the New Public Management concept in the field of accounting and finance, particularly in budget reporting and school financial reports. This can be seen from the feasibility of considering the school organizational structure, human resources (HR), commitment to change and other supporting components.

2.From the results of the workshop and socialization regarding performance-based budget reports and performance-based reports and school financial reports based on PSAK No.45, responses from those who can accept this are well received with the aim of increasing transparency and accountability of performance in SMA Private "D" the young man.

3. The impact of the application of the New Public Management concept, especially in the "D" Private High School is:

a. Simplify the process of preparing the model for performance-based budget reports and school financial reports based on PSAK No.45, especially in terms of budget activities, financial activities and reporting activities

b. Transparency and accountability of school performance can be maintained and are expected to increase.

5.2 Suggestions

Based on the research results, the research suggestion is

1. For the school.

a. The school should not only prepare a financial accountability report in the form of a School Income and Expenditure Budget Report (APBS) with the Line item budgeting model or traditional budgeting which has many weaknesses and is considered obsolete.

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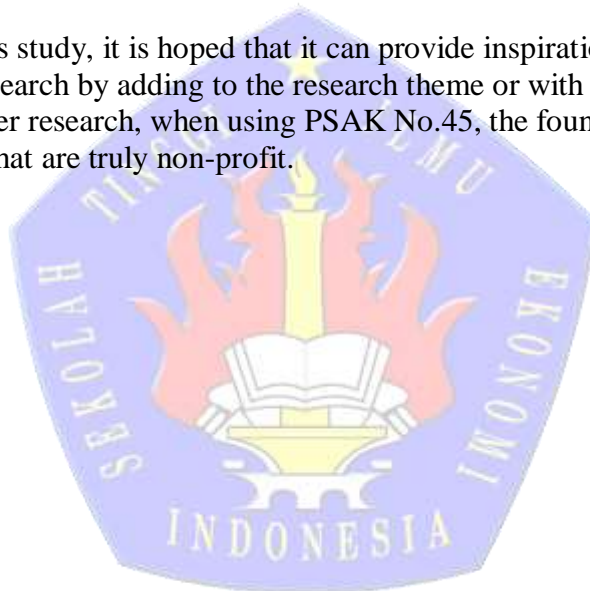
b. The schools can jointly study and implement the model of performance-based budget reports and school financial reports based on PSAK No.45 so that transparency and accountability of school performance can be increased.

c. The school should also prepare annual financial reports like companies or other non-profit organizations such as compiling statements of financial position (balance), activity reports, cash flow reports. Because by doing so, the school can assess its performance in a broader aspect.

2. For education offices, foundations, or school daily implementing agencies (BPH). It should further encourage the managers of SMA “D” Youth and other SMA to try to compile a model of performance-based budget reports and financial reports based on PSAK NO.45 that reflect transparency and public accountability so as to increase public trust in the school which in turn can maintain the sustainability of the school.

3. For other researchers.

With the results of this study, it is hoped that it can provide inspiration and a reference for conducting further research by adding to the research theme or with different research objects. And for further research, when using PSAK No.45, the foundations under study must be foundations that are truly non-profit.



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