

## REFOCUSING EDUCATION BUDGETING POLICIES FOR PUBLIC ACCOUNTABILITY

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### **Keyword**

*refocusing, budgeting policy,  
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### **Abstract**

*There is a research gap in measuring the performance of educational institutions, but at the bottom there is a problem of how the level of effectiveness, economy, efficiency, economy and balance can be achieved. As a country that upholds democracy, accountability is an attribute of management accountability to the public. Accountability is currently under pressure from public sector organizations. The aim of this research is how to refocus the alignment of education policies in Indonesia in education budgeting so that the management of education funds is transparent and accountable. The study in this research uses a qualitative approach with a literature study. The results of the study show that the current most profitable focus on education budgeting is the vocational education level (SMK-Politeknik). The arguments are, first, that vocational/technical education is more expensive than academic education, but the implications for educational outcomes are more effective. Second, the need for more middle-level workers is required. Third, with the demographic bonus, the productive age population is considered to be a source of economic growth and innovation development. Fourth, the five important competencies that are currently developing are more likely to be achieved efficiently from vocational education (SMK-Politeknik). Fifth, currently the industry requires that workers must have competency certificates. The conclusion of this study is that the focus of developing the quality of education is on financing management policies because financial aspects have direct and indirect effects on the relationship between service quality and performance.*

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### **INTRODUCTION**

The education sector does not function separately from other fields either nationally, regionally or internationally. Apart from addressing certain issues and problems, policies in the education sector are also the result of influences from regional and international orders. For example, currently globally with a commitment to the Education for All (EFA) program, namely a commitment to provide high quality basic education for all children, youth and adults (UNESCO, 2013). This commitment was then formulated in more detail along with the formulation of eight development agendas known as the Millennium Development Goals (MDGs).

The education sector in Indonesia has several sub-sectors, namely: early childhood education, basic education, secondary education, higher education, technical and vocational education and training, and non-formal education. All education sub-sectors are closely interconnected. This relationship is strengthened by cross-sectoral issues that link all levels and types of education and directly influence the analytical dimensions related to education access, quality and governance. In relation to the priorities set by Unesco, issues with cross-sectoral themes include:

teacher policy, gender, sustainable development, information and communication technology, and education governance.

According to Hasbullah (2016) there are several central issues or problems in the education sector in Indonesia. First, the issue of imbalance and capacity. In this case, inequality occurs in terms of population with educational facilities, as well as educational imbalances horizontally. Second, the issue of educational equity. The issue of educational equity revolves around the problem of equity between rural and urban areas, equity of public-private education, and equity of general-religious education. Third, the issue of education quality, both the quality of the results and the quality of the process. Fourth, the issue of the quality and quantity of teachers. Fifth, the issue of education funding, and sixth, the issue of educational relevance.

The concept of education governance has developed along with the dynamics of changing times. Academics and practitioners are trying to come up with new ideas and concepts of governance to adapt to environmental changes. One of the problems of the educational governance crisis is accountability and transparency (Triwiyanto, 2021; Chen & Lin, 2021; Williamson, 2018; Asqolani & Sopian, 2021). Various cases of the use of education funds (BOS, BOSDA, unofficial levies, and so on) investigated by law enforcement are indicators of accountability problems. On the other hand, corruption is still a big scourge in general governance improvements in Indonesia. Transparency International Indonesia (TII) revealed that Indonesia's Corruption Perception Index (CPI) for 2020 was at a score of 37. A decrease of three points from the previous year. In the ASEAN region, the corruption perception index is far below Singapore, Brunei, Malaysia, and even Timor Leste. However, according to BPS data (2021), Indonesia's 2021 Anti-Corruption Behavior Index (IPAK) is 3.88 on a scale of 0 to 5. This figure is higher than the 2020 achievement of 3.84. The BPS report (2021) further states that the higher the education, the more anti-corruption people tend to be. In 2021, the IPAK of people with education below high school is 3.83; high school at 3.92; and above high school of 3.99. This data serves as a basis for hope that improving the quality of education (including governance) will increase public awareness of corruption as an extraordinary crime.

The new public management (NPM) paradigm was born as a criticism of the governance of public sector organizations which overrides aspects of organizational performance. The performance of public sector organizations in the past was like business as usual, there was no innovation, the mentality of being served, and so on resulted in poor management of the resources that were inefficient and ineffective. The NPM paradigm emphasizes the value for money aspect. Value for money is a public sector organization management concept based on five main elements, namely: economy, efficiency, effectiveness, equality and equity (Mardiasmo, 2002). The application of NPM also extends to the education sector. All education stakeholders, from the central government level to educational units (schools) are required to improve organizational governance to achieve optimal value for money. Achievement of the level of economy, efficiency and effectiveness in educational units (schools) can be seen from the quality of the program, the achievement of goals and time, the accuracy of the use of entity resources, and the school productivity index. Even if value for money is measured at the end of an entity period or an activity program, the achievement of value for money is determined from the initial management process.

This is where the importance of the education unit budgeting process - as part of the planning function - so that at the end of a certain period, the level of efficiency, effectiveness and economy can be achieved optimally. Value for money is the optimum combination of direct costs and quality of education, not just how achieve the lowest or cheapest initial price (Yaya, 2017). The problem of the efficiency and effectiveness of educational entities is criticized by Msosa & Govender (2020), because service failures can occur from time to time which in the end can cause student dissatisfaction with the services provided.

According to Pilonato & Monfardini (2020) there is a research gap in measuring the performance of educational institutions, but at the bottom there is a problem of how the level of

effectiveness, economy, efficiency, economy, and balance can be achieved. For example, there are differences in research results between Moreno et. al. (2019) with Salas (2020). According to Moreno et. al. (2020), efficiency in terms of teaching and research in state education entities is better than private education entities, but Salas (2020) states the opposite, that private education entities are more efficient in managing resources compared to state education entities.

Indonesia as a country that upholds democracy, accountability is an attribute of management accountability to the public. The public as part of the stakeholders in the world of education has the right to provide management with an assessment of their performance. Assessment in the context of accountability can be in the form of blaming or giving praise (Mabillard & Zumofen, 2020). Accountability is the pressure of public sector organizations today. Especially with a decentralized system, schools as the lowest level of education are subject to pressure in terms of accountability. Ironically, it is the regional government that should provide space for support to realize school accountability, it actually acts as an element that also puts pressure on the education unit (Ford et al., 2020). In general, accountability is defined as a form of organizational accountability to the public in order to comply with laws and regulations. However, in the world of education, accountability aims to make school performance accountable which is based on three main pillars, namely: (1) focus on meaningful learning; (2) educators who are skilled and professionally committed; and (3) adequate and appropriate use of resources in support of the first two pillars (learningpolicyinstitute.org). Hemmer & Torres (2013) asserts that educational accountability is to answer the question of how school management provides meaningful learning experiences for students and how to facilitate schools to achieve optimal performance results. While Ford & Ihrke (2017), interpreting educational accountability is a form of the school system that must be accounted for, both in terms of resource utilization, finance, and academic results. Thus, educational accountability is not just financial accountability, but accountability for all aspects of resource utilization in implementing the learning process so that the goals of the educational unit are achieved. The purpose of this research is how education policy alignments in Indonesia in education budgeting so that the management of education funds is transparent and accountable.

## **METHOD**

The study in this research uses a qualitative approach with a literature study. Literature study is used as a means to solve problems by examining various sources of reading and relevant literature. Research sources Literature is very important because literature is one of the pillars of knowledge which is the result of research, contemplation, debate of ideas, and the like from experts. The researcher conducted a careful study in order to find common threads for various literatures to answer the research objectives. Sources of literature from within and outside the country with adequate coverage of the time span so that the conclusions become more robust.

## **RESULTS AND DISCUSSION**

### **Policy Formulation Concept**

The process of making public policy always begins with awareness of certain problems or issues. Thus, it is no exaggeration to say that the concept and terminology of issues are central in making public policy. According to Suharno (2013), there are at least two reasons to explain the importance of public policy issues, namely:

1. The process of making public policy in any political system starts with a certain level of awareness of a particular problem or issue.
2. The degree of openness, namely the relatively democratic level of a political system, among others, can be measured by the mechanism by which issues flow into the government's policy agenda, and finally into public policy.

On the other hand, the terminology of issues becomes central because policy issues are created from different perceptions among *stakeholders* (Sudiyono, 2006). This shows that technically, issues in policy analysis can be interpreted as a controversy or debate that occurs between *stakeholders* or public policy actors. For certain actors or *stakeholders*, an issue can be considered as a problem, but for other actors or *stakeholders*, the issue is not necessarily considered a problem. However, the urgency of issues in public policy will always be related to awareness of a particular problem or issue and the degree of openness. Thus, policy issues generally arise due to differences and disagreements between actors or policy *stakeholders* regarding the direction of action to be taken and selected. Even though the concept of a policy issue contains an element of controversy due to differences in the views of policy actors on a problem, it does not mean that the meaning of an issue is always seen as a problem that contains an element of "threat". For Hogwood & Gunn (2004), policy issues do not only contain the meaning of problems that contain elements of threats, but policy issues can also be "opportunities". Policy actors can see issues as opportunities to take certain positive actions. Certain tendencies can then be raised to create a perception on the issue so that it has a certain significant "potential value". Because of the dynamics and variety of issue concepts, it is not surprising that Dunn (2003) says that policy issues are the result of debates about the definition, classification, explanation, and evaluation of problems.

Shafritz & Russel (1997) describes the policy-making process as a cycle (figure 1), starting with the following stages: (1) *agenda setting*, at this stage public issues and problems are identified as policy problems; (2) decide to do or not to do the policy; (3) implementing policies (implementation); (4) evaluation of policies (both in the form of programs or activities) and their impacts; and (5) provide feedback, namely deciding whether the policy will be continued, revised or discontinued.

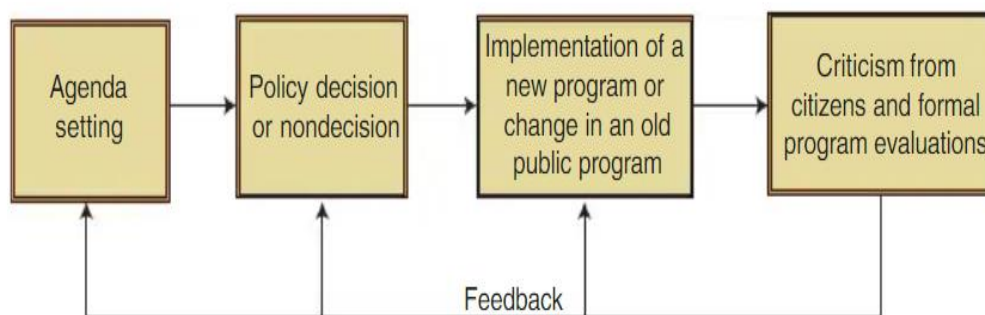


Figure 1. Policy making process (Shafritz & Russel, 1997)

Setting a public policy agenda is carried out to clarify the traces of where a public issue originates from and then to predict which issues will be raised to become a policy. Policy ideas that are unable to achieve the eligibility criteria cannot be considered to become part of the public agenda, which previously started with the concept of *agenda-setting*. Thus in setting the agenda, methodological issues are included in the material for consideration (Majid, 2018).

According to Moran et. al. (2006), so that issues turn into *agenda-setting* usually include several significant variables, namely: *first*, the skills of policy actors or *stakeholders* in identifying and taking advantage of opportunities for a policy; *secondly*, the character of the policy area with its intrinsic ability to engage the wider public and audience's interests, and *thirdly*, the opportunities and impacts of events are at the center of much discussion in the political area. In other words, Fischer et al. (2007) stated that an important step in the agenda-setting process is the transfer of an issue that is often expressed by interested groups or actors to the formal

political agenda. This step includes several specific stages, starting from selecting the problem until the solution to the problem is decided. However, Patton et al (2016) quoting from Weimer and Vining suggest that analysts and the public consider values in the behavior of the professional life of policy-making actors, namely: (1) integrity of actors, (2) responsibility to clients or the public, and (3) adherence to one's personal conception of a good society. This is important so that public policy actors do not just appear as "issue advocates".

The issue attention cycle model developed by Anthony Downs tries to explain how many policy issues develop on the political agenda. This cycle is based on the idea that public attention rarely remains focused on a single issue, regardless of the objective nature of that issue. This cycle consists of five steps (Shafritz & Russel, 1997):

1. Pre-problem stage (there are unwanted social conditions, but have not attracted public attention).
2. Alarming discoveries and euphoric enthusiasm (dramatic events that catalyze public attention, accompanied by enthusiasm for solving problems).
3. Recognition of the costs of change (the public gradually recognizes the difficulty of implementing meaningful change).
4. Decreased public interest (people become discouraged or bored or new problems demanding attention).
5. *The post-problem stage* (although not yet completed, it has been crossed out from the nation's agenda)

*Agenda setting* results in choices between various problems and issues. This is the process of structuring policy issues regarding potential strategies and instruments that shape policy development at later stages of the policy cycle. *Agenda setting* is a "struggle" between several issues that receive the attention of policy actors to be taken as an option in solving a problem (Agustino, 2020). This indicates how big and exciting an issue or public problem is, but if it is not discussed and does not receive attention from policy actors, then the issue or problem will not shift to an *agenda setting*. *Agenda setting* is determined by public policy actors and political actors who take political issues and implement them. So, it is possible for a certain policy actor to make a certain issue with the power of expertise, "forcing" other actors to take the issue of the problem from them. Thus, a public policy actor can be anyone in the political environment who, with his expertise, power, and actions, can influence an issue.

If a public issue or problem originates from a group or community, then several ways can be taken so that the issue or problem they face can become an institutional agenda. According to Agustino (2020), there are at least three ways to catalyze issues into *agenda setting*. *First*, conducting campaigns on perceived problems with various media. *Second*, conducting lobbying and hearings with policy-making actors, and *third*, carrying out non-conventional participation, such as demonstrations or public mobilization.

### **Education Policy as Part of Public Policy**

According to Hasbullah (2016), there are differences in the policy agenda in terms of the level of attention paid by the government in raising an issue or problem to become a policy issue. *First*, the systemic agenda. At this level, all issues are seen by political actors as deserving of public attention. Therefore, this agenda is more abstract and does not show alternative solutions to problems. *Second*, the government's agenda. At this level, the agenda is more concrete because it is a series of issues/problems that explicitly require active consideration from policy actors.

Types of policy issues by Dunn (2003) are divided into four, namely:

1. *Major issues* or top issues or main issues. The scope of issues at this level is the territory of a country. Thus, this issue is typically encountered at the highest levels of government within a

central/national, state and local government jurisdiction. Key issues may include issues of the entity's vision and mission or the nature and objectives of government agencies, such as departments of health and community services.

2. *Secondary issues* or secondary issues. The level of this issue is at the level of program implementing agencies in the federal, state, and local governments. Secondary issues are the level of policy or program priorities at national, regional and local government agencies. For example, the issue of determining program priorities or target groups of a program
3. *Functional issues* or functional issues, namely issues that are located at the program or project level, and include questions such as budgeting, procurement, and efforts to obtain them.
4. *Minor issues* or minor issues. Minor issues lie at the level of a particular activity or project. Minor issues are most often found at a specific project level. Minor issues include personnel, staffing, pay and benefit systems, leave, and operational guidelines and regulations.

The types of policy issues by Dunn (2003) are illustrated in Figure 2. If the hierarchy of policy issues rises, the problems become interdependent, artificial, and dynamic. However, while the problems are interdependent and artificial, some issues are necessary solving with strategic policies, while other issues will be approached with operational policies.



Figure 2. Hierarchy of types of policy issues (Dunn, 2003)

The typology of policy issues proposed by William Dunn is theoretically simple. However, if it is used to map policy issues in Indonesia, it seems that it cannot be done instantly. According to Supriyono (2020) in Indonesia, public policy issues are multidimensional. This is understandable because the area is large, the population is large, the people are multicultural, there is still inequality in the level of welfare, the climate for democracy is growing and developing, and there are many other specifications. As a consequence of such conditions, the challenges of public policy issues are also complex. Table 1 presents a map of typical public policy issues in Indonesia.

Table 1. Several challenges to public policy issues in Indonesia (Supriyono, 2020):

| No | Challenge                       | Policy Issues  |
|----|---------------------------------|--|
| 1  | <i>Structural dimension</i>     | <i>Checks-balances</i> of government institutions          |
| 2  | <i>Political dimension</i>      | Democratization  |
| 3  | <i>Administrative dimension</i> | Effectiveness and efficiency of services in various fields |
| 4  | <i>Economic dimension</i>       | Improvement of community welfare                           |
| 5  | <i>Socio-cultural dimension</i> | Harmonization in a multicultural society                   |

|   |                                |  |
|---|--------------------------------|--|
| 6 | <i>Spiritual dimension</i>     | Increasing the degree of religious life and tolerance        |
| 7 | <i>E-inclusive dimension</i>   | Utilization of information technology according to needs     |
| 8 | <i>Globalization dimension</i> | <i>Open economy trilemma</i><br><i>Disminished democracy</i> |

the field of education, Arwildayanto, et al. (2018) divided education policy issues and problems by looking at them from an internal and external perspective. Issues and problems of education policy internally cover the education system. Components that Integral, among others: basic education has a function in inculcating students' basic abilities, education related to science and technology, work demands with professional education, including non-formal education, as well as supporting components of the education system. On the other hand, issues and problems of external education policies, related to the integration of educational components with public life in various aspects, among others; political dynamics, economic situation, and employment growth.

### **The Urgency of Education Budgeting and Economic Growth**

Wiseman (2020) states that education can affect economic growth through three mechanisms, namely: (1) related to human resources. Education can increase the human capital inherent in the workforce, which will increase labor productivity and thereby transition growth towards higher levels of equilibrium; (2) Education can increase the innovative capacity of the economy and knowledge of new things and technologies that promote growth; and (3) Education can facilitate the diffusion and transmission of knowledge needed to understand and process new information and successfully apply new technologies designed by others which then drive economic growth. Therefore, it is important that state spending is focused on developing human resources through investment in education. The research results of Patrinos & Psacharopoulos (2020), on the basis of the level of *private returns* and *social returns*, need to compare the costs and benefits of the education of students who invest. There is a difference between the level of *private return* and *social return* between basic education and higher education because they have different externalities.

The most profitable focus on education budgeting is currently the vocational education level (SMK-polytechnic). The argument is, *first*, although Tsang's research (1997), based on empirical studies in developed and developing countries, in general, vocational/technical education is more expensive than academic education and pre-employment vocational training is more expensive than in-service training, but the implications of educational outcomes are more effective vocational education. In Tsang's research (1997), educational costs are influenced by factors, such as training technology, teacher costs and their determinants, length of program, level of waste, level of underutilization of training inputs, and scale of operation. Meanwhile, according to Ngware et. al., (2006), the main determinants of access to secondary school education at the household level include household income, education level of the head of the household, household residence, gender of the child, school availability, and student age.

*The second* argument is that more middle-level workers are needed. The Ministry of Industry (Kemenperin) projects that the need for labor in the industrial sector will increase by more than 8% until 2035 (kemenperin@go.id). This need is more at the elementary and middle level workers. With using the cost-benefit analysis approach, this need is more appropriately met by vocational school graduates (SMK-polytechnic) because it becomes more efficient.

*The third* argument, until 2030, Indonesia is predicted to experience a demographic bonus period, namely the productive age population will reach 67.5% of the total population of 297 million people (bps.go.id). The productive age population is considered to be a source of economic growth and the development of innovation.

With the analysis knife of the *cost-effectiveness analysis* approach, this productive age will trigger national economic growth which will be fully supported if education produces a skilled workforce ready for practice available from graduates of vocational education (SMK-polytechnic). Based on Lauer's (2002) study in Germany, the public's decision to pursue education depends on the ratio of marginal costs and marginal returns expected after graduation. *The fourth argument*, five important competencies that are currently developing are *coding & programming*, *mechatronics*, *data analysis & statistics*, *artificial intelligence*, and *soft skills flexibility*. It is more possible to achieve these five important competencies efficiently from vocational education (SMK-polytechnic) with the assumption that practical infrastructure and laboratories are adequately available. In other words, the active participation of the industrial sector is urgently needed to support vocational training and education.

*The fifth argument*, currently the industry requires that workers must have competency certificates. To fulfill this certificate, vocational graduates (SMK-polytechnic) will be better prepared to achieve it so that education is expected to be more effective. With a *rate of return* analysis, certified school graduates will get better economic value than those who are not certified. Industry can provide soft loans to students so they can pursue education and certification. In line with Chin Lu (2016), students who are given educational financing loans with a background of cultural capital and low parental income, actually have an ethos and fighting spirit in completing their studies.

### **Activity Based Budgeting**

The economics of education focuses on allocating limited educational resources (especially funds) between channels, types and levels of education, both public and private; between levels of government (central, provincial, and district/city), and education units. Based on the *cost-effectiveness* approach, the activity-based financing approach model deserves to be used as a calculation basis model. Especially in vocational secondary education (SMK) and polytechnics which want their graduates to become skilled workers who are ready to practice in industry. According to Sorros et. al., (2022), the evolution of the education sector can optimize the concept of activity-based financing which has been neglected so far. Activity-based financing is a strategic tool that aims to identify administrative and operational factors that support or hinder its application in educational institutions as a predictor of competitiveness. based financing approach activities have implications for how education unit management must pay attention to the value of activities for customers. Value-added activities, namely activities needed to meet the needs of the customers and non-value-added activities, namely activities that are not beneficial to the customers.

Education units must focus on the process that will be undertaken so that all financing is effective. The more people and functional areas that participate in a process, the higher the likelihood that the process will contain non-value added activities. Likewise, the more levels of approval required to carry out a process, the more non-value-added activities in the process. In many educational entities, management and support processes contain many non-value added activities with a higher percentage than processes directly related to the process of providing educational services.

In order to achieve a level of efficiency and effectiveness, the education unit must identify the resources consumed for each activity. The resources consumed for activities are divided into two major groups, namely: human resources and the remaining human resources. In addition to considering value-added and non-value-added activities, in line with Taylor's (2015) suggestion, the government/educational unit must consider geographic costs. In the view of Taylor (2015) most states/local/ local governments fail to account for geographic cost differences in their school finance formulas, leading to unequal differences in the purchasing power of schools.



*The decoupling theory* initiated by Meyer & Rowan (1977) shows an inconsistency in what public sector organizations actually do with the claims they make regarding accountability (Brandtner, 2021). The phenomenon that occurs in public sector organizations is that the entity reports the success of its performance in various media, but when assessed against different criteria, the performance reports show otherwise. The performance report is prepared more to please the funder. This happens because public sector organizations avoid further scrutiny by other parties. In this position, accountability becomes potential antidote to the inconsistencies that occur in these public sector organizations (Brandtner, 2021).

Budgeting at the school level is implemented in preparing the school income and expenditure budget plan (RAPBS). However, empirically the process of preparing the RAPBS does not fully involve all school stakeholders, it seems closed, it is even perceived that the RAPBS is a *private good*, not a *public good* that can be accessed by the academic community (Zahrudin et al., 2019). The involvement of other parties in the organizational governance process, especially at the planning stage (which includes the budgeting process) will have an impact on the effectiveness of the organization in achieving its goals. At least the results of research by Zollo et al., (2019), confirm that stakeholders outside of top management have a positive correlation in the relationship between the effectiveness of organizational governance and organizational effectiveness.

This is also in line with research by Konadu et al., (2021) which revealed that low stakeholder involvement has a negative impact on the organization's bottom-line performance, instead involving all stakeholders as a strategic approach to improve performance. The involvement of stakeholders is also increasingly important, especially related to the anticipation of external costs occurring during the implementation of program activities.

Allegedly, the cost of externalities can be a threat to failure of organizational governance or at least can be a distraction (Sacchetti & Borzaga, 2021). This is a stimulus so that the planning process for educational units is not only co-opted by school principals and school committees, but needs to involve other stakeholders, including teachers, education staff, and parents of students/the public. The vocational education revitalization program will be effective if it is supported by the preparation of educators (teachers) and the right curriculum. The results of the study show that there is a positive and significant effect of professional competence on teacher performance in vocational high schools (Suebudin, 2021). Likewise with curriculum readiness. Empirically, the research results of Wardina, Jalinus, & Asnur (2019) show that it is necessary to develop a vocational education curriculum that is appropriate to the industrial revolution 4.0 era and is relevant to answering the need for new skills, such as the ability to create and manage *coding*, *big data*, and *artificial intelligence*. The vocational curriculum needs to implement *blended learning*, which integrates face-to-face and *online* learning, so that it is more effective in building graduates' abilities and skills. The curriculum also needs to contain mastery of competency 4.0 such as: data literacy, technology literacy and human literacy.

Education personnel are the main assets and actors of public sector organizations that provide educational services. According to Pablo et al., (2007), schools as part of public sector organizations should focus more on the internal resources of the entity rather than responding to competitive market behavior. Response to market behavior Competitiveness is an area of concern for business-oriented organizations. Therefore, more attention should be given to the school's human resource component (principals, teachers, education staff, school committees, parents of students). At the level of *social exchange theory* initiated by Homans (1961), organizational staff will exchanging benefits (*benefits, rewards, incentives*) with costs (Gilovich et al., 2006). Rationally the organization's staff will seek to maximize benefits and minimize costs. Likewise, education staff in schools will maximize the profits and minimize costs on the other hand.

Theoretically, the school as an entity is also a means of actualizing educational staff so that the concept of *Organizational Citizenship Behavior* (OCB) emerges. OCB is a choice behavior that

is not part of a staff's formal work obligations, but supports the effective functioning of the organization (Robbins & Timothy, 2009). OCB is individual behavior (educational staff) that is rooted in his willingness to contribute beyond his main role or their duties to the organization. This behavior is carried out, both consciously and unconsciously and directed or not directed, to be able to provide benefits and advantage for the school.

Various studies have concluded that the goal of OCB is to contribute effectively to the achievement of organizational performance (Ahmed, 2021; Da'as et al., 2019; Laurian & Fitzgerald, 2017; Mahipalan et al., 2019; Podsakoff et al., 2009; Shapira & Rafta, 2016; Soto-Pérez et al., 2020). Based on the literature review, it can be predicted that OCB will affect school performance economically, efficiently, effectively, equity and equity. OCB is important for improving the performance of teaching staff, teaching and learning activities, and school effectiveness (Shapira & Tsemach, 2014). But ironically, Bhengu & Ncwane (2014) revealed that although education staff (especially teachers) want to take an important role in making decisions related to financial problems in schools, their participation is partly superficial and cosmetic. From these various studies, education stakeholders who have high ownership behavior manifested in the form of a high OCB index are predicted to be affected by accountability inconsistencies as a result of the *decoupling theory*.

## CONCLUSION

The new public management (NPM) paradigm was born as a criticism of the governance of public sector organizations which overrides aspects of organizational performance. The NPM paradigm emphasizes the value for money aspect which is based on five main elements, namely: economy, efficiency, effectiveness, equality and equity (Mardiasmo, 2002). According to Waheduzzaman (2019), there is currently a shift from new public management towards new public governance. Waheduzzaman (2019) reveals that there are four elements of public management, namely: decentralization, market-based services, efficiency, and accountability, as prerequisites for creating an environment in new public governance.

Quality education requires large financial support. Education is basically a form of long-term investment that requires a 'sacrifice' of resources. The education funding model is not always centralized. With the spirit of statesmanship, to increase the level of effectiveness, the education financing model can use the Power Equalizing model and the Foundation Plan model because the Power Equalizing model is imposed on very rich local governments to pay a portion of the school taxes they collect back to the state treasury (Mesiono, 2021).

The focus of developing the quality of education is on financing management policies. The reason is at least reflected in two studies. First, research by Amos et. al. (2022) which proves that finance has a direct and indirect effect on the relationship between service quality and performance. Study of Amos et. al. (2022) emphasized the relevance of financial measures based on the timeliness of disbursed cash, cost effectiveness and budget size with quality service delivery. Second, the research by Tetteh et. al. (2021) who found that quality on Educational units rely on senior management commitment for strategic decisions about overall objectives, facility management, finances and human resources. According to Thomas (2013), educational financing variables give a positive direction to the quality of the process. This means that the better the management of education financing, the better the quality of the educational process and school productivity.

There are at least 2 implications for policies that can be implemented, namely: (1) deregulation causes a high-cost economy, and (2) the urgency of budget norm policies. The management of the education budget (including education units) requires quality spending that is transparent, prioritized and has integrity in order to achieve quality education services. The mechanism for managing the expenditure budget through the principle of decentralization (money follow function) that has been implemented so far needs to be improved from a bureaucratic

perspective. This bureaucratic complexity, according to Waheduzzaman (2019), is the main reason for the failure of new public governance in developing countries.

Budget policy norms are used as a means to realize budget efficiency. According to Waheduzzaman (2019), to ensure efficiency, policy makers must focus more on their flexibility to respond to the needs of stakeholders (students) rather than only focusing on procedures and service outputs for themselves. As a result, don't let the budget ceilings for electricity costs, telephone costs, or official travel expenses become too dominant compared to the allocation of costs for direct educational support to students. Budget policy norms are important, in line with the research results of Davies, Diamond, & Perry (2019). Research by Davies, Diamond, & Perry (2019) concluded that there is an imbalance in budget spending between administrative and office needs (back office) with teacher salaries and educational support. This is allegedly having an impact on the quality and outcomes of education.

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