
Implication of Refocusing Policy on Education Financing In State Islamic Universities During Covid-19 Pandemic

¹Yayuk Sri Rahayu

¹UIN Sunan Gunung Djati Bandung, Indonesia; yayuk.uinsgd@gmail.com

Received: January 19, 2022; In Revised: May 22, 2022; Accepted: June 25, 2022

Abstract

The budget is an important tool for the government to implement its programs, which are more or less influenced by budget management. The state budget reflects the policy decisions between the executive and the legislature that describe what the government does each year. This political decision has a major impact on people's living standards, especially in terms of better fulfilling the basic needs of citizens. As is understood, a policy always has a purpose. In the context of these objectives, it is hoped that every substance of public policy will always be useful for fulfilling the interests of the people. It's just that in the context of benefits, each public policy provides different benefits for various community groups. The greatest benefits of a public policy tend to be enjoyed by the initiator of public policy. This study was conducted to examine the effect of government policies with adjustments to the management of education funds at State Islamic Universities during the pandemic. This research method is to cite qualitative data from various primary and secondary literatures. Informants as data sources and actors who contribute to the success or failure of an investigation based on the information provided. Based on the results of the study that the refocusing policy greatly influences education financing during the pandemic, this is evidenced by the reallocation of several activity programs which at the beginning of the year had been prepared to allocate several programs related to the handling of covid 19.

Keywords: *Local Government, E-Government, Program Effectivity, SP4N-LAPOR!*

Introduction

Unlike previous years, 2020 will be an extraordinary year due to the COVID-19 pandemic. The pandemic that has a direct impact on the prospects for global economic growth has made several international institutions predict a global economic recession (Ministry of Finance, 2020). The COVID-19 pandemic has not only caused public health problems, but has also caused considerable economic consequences, including in Indonesia. In fact, this condition forced the government to take a series of policies to fight COVID-19. While at the same time, saving the economy, including issuing government regulations in lieu of Law Number 1 of the Republic of Indonesia related to budget policy and economic stability, the financial system in dealing with the Corona virus pandemic and/or in connection with the management of the national economy and/or financial system stability, including its derivative technical regulations. In addition, the government has imposed Large-Scale Social Restrictions and imposed restrictions on community activities. This policy ultimately affects the working mechanism of the public sector when the Work from Home (WFH) program is implemented. The WFH concept was then applied as part of the working model in the new order (Mungkasa, 2020).

=====

Apart from the work pattern, the government has also implemented a policy of budget adjustment and refocusing for the handling of the COVID-19 pandemic in accordance with the Letter of the Minister of Finance Number S-302/MK.02/2020 dated April 15, 2020 concerning Measures for Adjusting Ministry/Agency spending (K /L) 2020. In this policy, it is necessary to save budgets for ministries/agencies (K/L), especially from the budget for official travel and other goods expenditures as well as physical expenditures (capital expenditures) which are less priority or can be postponed (Nawawi, 2005). In implementing the budget savings, it also takes into account new work patterns due to the COVID-19 pandemic. As a result, Ministries/Agencies need to make adjustments to their activities so that they can carry out their duties and functions and achieve the performance targets that have been set (Syahbudi, 2018).

The impact of the COVID-19 pandemic has also resulted in a drastic decline in the economic growth rate in the first quarter of 2020 (Fahrika & Roy, 2020). The economic growth rate in the first quarter was recorded at 2.97% (yoy), where in 2019, economic growth was recorded at 5.02% (yoy). Furthermore, Bank Indonesia (2021) noted that in the second quarter of 2020, there was another decline in economic growth at -5.32% (yoy), although in the third quarter there was an improvement in the economic growth rate at -3.49% (yoy), and again experienced improvement in the fourth quarter at -2.19% (yoy). Furthermore, in terms of the Indonesian financial market, at the beginning of the second quarter of 2020, the rupiah exchange rate against the US\$ was corrected (weakened) by -12.4% and the JCI was corrected by 28.44%. The impact of the COVID-19 pandemic could result in widespread and prolonged panic due to the increasing exchange rate of the rupiah against the US dollar so that the impact could be even worse than the 2008 financial crisis (Haryanto, 2020).

With the issuance of several policies above, of course, it will greatly affect the income of State Islamic Universities which directly affects the overall education financing (Abidin, 2017). Based on the above background and a temporary study by researchers, it is known that there are several problems that are suspected to be obstacles in financing education with the existence of several policies issued by the government (Akdon *et al*, 2015).

The *first* problems are an increase in inflation and a decrease in gross domestic income (Reza, 2020). The government issues monetary policy and fiscal policy (Nasution & Novalina, 2020). The policies are followed up with budget cuts or savings for all ministries (Azizah & Ismanto, 2020), including the ministry of religion which has a direct effect on State Islamic Universities which is under the auspices of the Ministry of Religion (Al-Masri, 2010). The budget savings policy is due to adjustments to the implementation of fiscal policy by cutting the budget ceiling so that some programs that have been determined will indirectly be reduced or cannot be implemented (Rossen, 2002). This is very felt for State Islamic Universities Income (Stanton, 1990). Meanwhile, for State Islamic Universities in the form of BLU for budget shortfalls, they can still use the budget balance in previous years by submitting a revision of the use of the balance (Syakir, 2015).

The *second* problem is that with the refocusing policy, the programs that have been launched will be transferred to several programs that are more focused on handling problems that arise due to the pandemic, such as easing Single Tuition Fees for students affected by the COVID-19 pandemic, allocating quota assistance for students and lecturers, where the effectiveness of this assistance must also be analyzed (Salam, 2015). The *third* problem is the existence of an adjustment policy and budget refocusing during the pandemic, which directly affects academic quality and the implementation of the Tridharma of Education. So here it is necessary foresight of the leadership in setting policies in determining the priority scale of the implementation of education programs (Faisal, 2013).

Methods

This type of research is descriptive qualitative research, used to study objective natural conditions where the researcher is the main tool. Data collection techniques were carried out through a combination of interview triangulation, observation and documentation, inductive data analysis, and qualitative research which emphasized importance rather than generalization (Arikunto, 2002). This research is basically an activity of revealing the truth in science. A study will focus more on qualitative methodologies by taking into account the specific objectives of a particular method, the background of thought, and the assumptions underlying a particular research method (Sugiyono, 2014). The existence of resource persons or samples in qualitative research is considered important not only to answer, but also to present accurate information. The way this research works is by citing qualitative data from various primary and secondary literatures. Informants as data sources and actors who contribute to the success or failure of an investigation based on the information provided (Muhammad, 2013).

Sources of data for this study are classified as follows: a) Informants, namely people who are able to provide information about something that has been investigated in as much detail as possible. Several informants classified as specialists came from the Ministry of Finance, Ministry of Religion and some State Islamic Universities under the Ministry of Religion. b) Events or activities, information seeking is carried out through observations of various activities relevant to the implementation of the APBN. c) Location or location and information obtained by direct excavation from the site source, both the site and the surrounding area. d) Documents, written materials or similar matters relating to certain events or activities. In the form of written documents in the form of files, databases, accountability reports and letters related to an event (Suryani & Hendriyadi, 2015).

Results And Discussion

The Covid-19 pandemic, which was originally a health problem, spread rapidly and caused economic and social problems. Significant changes have been made to the state budget for 2020 due to the increasing need to address health impacts, social protection for affected communities and national efforts to restore the economy (Del Rosa *et al*, 2019). The government reallocated funds to ensure national and regional fiscal capacity when financing the three focuses. This shift in program focus changes the paradigm of implementing sustainable development at the national and local levels (Huda *et al*, 2008). The implementation of the three main axes must be in line with the goals of sustainable development. In the implementation of the three spearheads, problems arise in determining and implementing the budget. As of April 2020, 380 regions failed to meet the government's redistribution target.

The government ordered all universities to make budget reallocations and adjustments (refocusing) (Ferdi, 2011). The government has reallocated funds (refocusing) to ensure the ability of national income when financing the three spearheads. This shift in program focus changes the paradigm of implementing sustainable development. The implementation of the three main axes must be in line with the goals of sustainable development. In the implementation of the three spearheads, problems arise in determining and implementing the budget (Kasmir, 2010).

The budget is an important tool for the government to implement its programs, which are more or less influenced by budget management (Boediono, 2009). The state budget reflects the policy decisions between the executive and the legislature that describe what the government does each year. This political choice has profound implications for people's living standards,

=====

especially in terms of better fulfilling the basic needs of citizens (Al-Qasim, 2018). The main objective is to develop the satisfaction of basic needs as an instrument of the economic system, in order to achieve an even distribution of state wealth (Mankiw, 2006). Discussing state financial policies, the position of the principles of *siyasah maliyah* becomes important in determining government regulations, because every government regulation that discusses the country's economy becomes one of the discussions of *siyasah Maliyah* (Marthon, 2004). The principles adopted in this case are the principle of *Adl* (the principle of justice), the principle of *mashlahah murshalah* (Hasanah & Sunyoto, 2012), the principle of *amr ma'ruf and nahi munkar* (Karim, 2007).

The policy of refocusing the State Budget for the 2020 fiscal year has implications for delayed or reduced budget allocations for several activities. Refocusing is the centralization or rearrangement of the budget for activities that were not previously reallocated due to changes in the budget (Rianto & Nur, 2010). The year of 2020 is a year full of challenges, not only economically, but also in all areas of life. The Covid-19 pandemic, which was originally a health problem, spread rapidly and caused economic and social problems. Significant changes have been made to the state budget for 2020 due to the increasing need to address health impacts, social protection for affected communities and national efforts to restore the economy and ultimately to realize the benefit of society (Fahrika & Roy, 2020).

The policy of refocusing the State Budget for the 2020 fiscal year has implications for delayed or reduced budget allocations for several activities. The year 2020 - 2021 is a year full of polemics, not only economically, but also in all fields. The Covid-19 pandemic is a health problem, spreading rapidly and causing economic and social problems. Significant changes have been made to the state budget for 2020 - 2021 due to increased allocations to address health issues, social safeguards for affected communities and national efforts to restore the economy. The 2020 state budget posture was changed twice, namely with Presidential Decree 54/2020 and again with Presidential Decree 72/2020. The government took extraordinary policies to combat the Covid-19 pandemic, increasing the deficit to 6.34% of GDP.

Scientifically, knowledge can be obtained through education. That is why in the 1945 Constitution Article 31 as the constitution of the Republic of Indonesia, it is stated how important education is for every citizen and how much attention the government pays to the progress of education in Indonesia (Nata, 2004). It was born from an awareness that what can advance a nation in all aspects is science, and the main medium in obtaining knowledge is education. Funding is one of the most important components of higher education, which is always interesting to study because its implementation is not easy to manage (Mulyono, 2010). Universities as centers of learning and knowledge of course require very significant resources. Because the requirements are also very complex. Universities in addition to basic capital in the form of knowledge, lecturers/specialists, education staff, students, academic institutions and infrastructure, academic programs and scientific information must also be managed (Rasyid, 2014).

College fees are managed solely for the benefit of the college tall (Retnanto, 2014). The interests of universities are related to the *Tridharma* of Higher Education, namely teaching in the fields of education, research and community service (UU No 12/2012 fifth part Article 62 - 65; PP No 46/2019 Article 37), as well as regulations related to: planning and managing higher education costs as part of implementing the duties and functions of higher education (PP No 46/2019 Article 41). Universities that have adequate resources will facilitate the implementation of the *Tridharma* (Usman, 2016). On the other hand, universities that do not

=====

have funds will experience difficulties in developing academic activities in the form of teaching education, research and community service (Martin, 2014).

In the 1945 Constitution, Article 31(4) explicitly stipulates that the state prioritizes the education budget at least twenty percent of the state budget and regional revenue and expenditure budget to meet the needs of the coverage of the National Education Administration. This article clearly obliges the state to allocate at least twenty percent (20 percent) of the budget for all levels of government. In other words, the state is responsible for financing education at all levels of education (Al-Mawardi, 2001).

With the COVID-19 pandemic which has a direct impact on the incomes of parents of students, the Ministry of Religion has issued a Single Tuition Reduction policy for State Islamic Universities based on the Decree of the Minister of Religion of the Republic of Indonesia Number 515 of 2020 concerning Single Tuition Reduction in State Religious Universities for the Impact of Disasters. The Covid-19 outbreak and amended by the Decree of the Minister of Religion of the Republic of Indonesia Number 81 of 2021 concerning Amendment to the Decree of the Minister of Religion of the Republic of Indonesia Number 515 of 2020 concerning Reduction of Single Tuition Fees at State Religious Universities for the Disaster Impact of the Covid-19 Outbreak in the form of 10%, even 100% discounts for students whose parents died due to the COVID-19 virus and 15 GB/month of Internet Data Quota Package for Students and Lecturers.

With the issuance of several policies above, of course, it will greatly affect the income of State Islamic Universities which directly affects the overall education financing (Cochran & Malone, 2005). To overcome the problems above, the Minister of Finance, Mrs. Sri Mulyani, who oversees the Ministry of Finance, provides directions for all Ministries/Institutions in preparing budget programs to prioritize superior programs that continue to support the sustainability of ministries/agencies (Sukirno, 2000). So that when there is an adjustment and/or refocusing policy, the established advance program will not be disturbed by the policy (Richard, 1983).

Based on the results of research conducted at several State Religious Universities under the auspices of the Ministry of Religion, there are some who experience obstacles when implementing the policies set (Dye, 2005), especially State Islamic Universities income whose education funding source comes from the APBN and other income sourced from Education services, namely Single Tuition Fees. The Head of the AUPK IAIN Pekalongan said that for the allocation of work programs with their refocusing and adjustment policies, they still prioritized the budget related to the Tridharma of Education, namely the ongoing procurement of infrastructure, research and community service.

In contrast to State Islamic Universities which has a Public Service Agency, they are more flexible in developing their business to increase income, apart from educational services, they can increase other income from the business units they run. Although in this case they also experienced a decrease in income from business with the PSBB and PPKM policies. This was stated by the Head of the AUPK Bureau of UIN Walisongo Semarang, during the pandemic business income in the field of drinking water supply and consumption experienced a drastic decline, this was affected by the WFH policy that affected the implementation of meetings or meetings held online. The budget reallocation also underwent changes by reducing some of the allocation of activity programs for the allocation of handling the pandemic.

The same opinion was also expressed by the Head of the AUPK Bureau of UIN Syarif Hidayatullah Jakarta, in allocating the budget due to the issuance of the refocusing and

=====

adjustment policy, they prioritize programs related to the Tridharma of Education, namely the ongoing procurement of infrastructure that supports the implementation of online learning, research and community service. even though the budget allocation was reduced from the previous year.

The above is in line with the direction of the Ministry of Finance, which in this case as the State General Treasurer emphasizes that with the refocusing and adjustment policy, it is hoped that all Ministries and State Institutions must adopt policies that can accommodate all the interests of the community, in this case determining the priority scale of superior programs that must continue to be implemented. So that when there are several policies rolled out by the government they can still carry out all the programs that have been set even though by reducing the volume of activities. And for the development of educational infrastructure, there are obstacles (Djazuli, 2019).

Conclusion

Fund management not only leads to effective and efficient education management, but universities must also use these funds to improve the quality of their graduates and compete with other universities. Article 48 point 1 of Law No. 20 of 2003 concerning the National Education System stipulates that "the management of education funds is based on the principles of equity, efficiency, transparency, and public responsibility". Justice means that the resources provided by the state for educational purposes come from the community through taxes and other fees. Therefore, it must be used for the good of society to obtain a fair education. With justice it is understood that all members of society have equal educational opportunities, both for persons with disabilities, backward or disabled, as well as for normal and rich people. Efficiency means that it must be implemented in all respects, even in the field of education, especially in the implementation of very limited education. Efficiency always compares two things, namely input and output. In this case, the cost of education can measure efficiency by comparing costs with outcomes. In running the government, the government needs budget funds for various types of financing. The government needs funds to use the APBN in order to control government spending in accordance with the amount of revenue. The purpose of the government budget is to support the goals to be achieved by a government. Because, the main goal of a government is to maximize the welfare of all citizens without ignoring the principles of justice. With the existing problems so that Higher Education is not constrained in implementing the established programs, it would be wise for the Government in this case the Ministry of Finance and the Planning Bureau of the Ministry of Religion to not make adjustments to the allocation of Education funds. Adjustments are only intended for work units that are not engaged in education.

=====

References

- Akdon., Kurniady, D.A., Darmawan, D. (2015). *Manajemen Pembiayaan Pendidikan*, Bandung: Remaja Rosdakarya.
- Abidin, A.A. (2017). *Manajemen Pembiayaan Pendidikan Tinggi Dalam Upaya Peningkatan Mutu (Studi Kasus Pada Perguruan Tinggi Swasta Menengah di Surabaya)*.
- Al-Masri, R. (2010). Inflation and Its Impact on Societies – The Islamic Solution, dalam *Teori Makro Islam : Konsep, Teori dan Analisis*, ed. M. Nur Rianto Al Arif, Bandung: Alfabeta.
- Al-Mawardi. (2001). *Hubungan Individu, Masyarakat, Dan Negara*. Dalam Ahmad Wahban. Ra'id al-Fikr al-Siyasi al-Islami. Iskandariah: Dar al-Jami'ah al-Jadidah li al-Nashr.
- Al Qasim., A.U. (2018). *Al Amwal Ensiklopedia Keuangan Publik, penerjemah Setiawan Budi Utomo*, Jakarta, Gema Insani.
- Arikunto, S. (2002). *Pengantar Penelitian Suatu Pendekatan Praktek*, ed. Revisi V, Jakarta; Rineka Cipta.
- Azizah, L., Ismanto, B. (2020). *Pengaruh Nilai Tukar Rupiah Dan Jumlah Uang Beredar Luas Terhadap Inflasi di Indonesia Periode 2010 – 2019*.
- Boediono. (2009). *Ekonomi Makro*, Yogyakarta: BPFE.
- Cochran, C. L., & Malone, E. F. Public Policy. (2005). *Perspectives and Choices*. Boulder, CO: Lynne Rienner Publishers.
- Del Rosa, Y., Agus, I., Abdila, M. (2019). Pengaruh Inflasi, Kebijakan Moneter dan Pengangguran Terhadap Perekonomian Indonesia. *Jurnal Ekonomi Dan Bisnis Dharma Andalas*, 21 (2).
- Djazuli, A. (2019). Kaidah-kaidah Fikih; Kaidah-kaidah Hukum Islam dalam Menyelesaikan Masalah-masalah yang Praktis. Jakarta: Prenadamedia Group.
- Dye, T.R. (2005). *Understanding Public Policy*. New Jersey: Pearson Education Inc.
- Fahrika, A. I. , & Roy, J. (2020). Dampak Pandemi Covid-19 terhadap perkembangan Makro Ekonomi di Indonesia dan Respon Kebijakan yang Ditempuh. *Jurnal Inovasi*. 16 (2), 206-213. <https://10.29264/jinv.v16i2.8255>
- Faisal, A.F. (2013). *Manajemen Konflik Dalam Pengelolaan Pembiayaan Perguruan Tinggi*.
- Ferdi, W.P. (2011). *Pembiayaan Pendidikan Suatu Kajian Teoritis*, Jakarta: Puslitjak Balitbang Kemendikbud.
- Hasanah, E.U., Sunyoto, D. (2012). *Pengantar Ilmu Ekonomi Makro*. Yogyakarta: CAPS.
- Huda, N., Idris, H.R., Nasution, M.E. (2008). *Ekonomi Makro Islam: Pendekatan Teoritis*. Jakarta; Kencana Persada Media Group.
- Karim, A. A. (2007). *Ekonomi Makro Islami*. Jakarta: Rajawali Pers.
- Kasmir. (2010). *Pengantar Manajemen Keuangan*. Jakarta: Prenada Media Grup.
- Mankiw, G. (2006). *Pengantar Ekonomi Makro*, Alih Bahasa; Chriswan Sangkono, Jakarta: Salemba Empat.

- Marthon, S.S. (2004). *Ekonomi Islam Ditengah Krisis Ekonomi Global*. Jakarta; Zikrul Hakim.
- Martin (2014). *Manajemen Pembiayaan Pendidikan: Konsep dan Aplikasinya*. Jakarta: Raja Grafindo Persada.
- Muhammad. (2013). *Metodologi Penelitian Ekonomi Islam*. Jakarta: Raja Grafindo Persada.
- Mulyasa, H.E. (2007). *Manajemen Berbasis Perguruan Tinggi*. Bandung: Remaja Rosda Karya.
- Mulyono. (2010). *Konsep Pembiayaan Pendidikan*. Yogyakarta: Ar Ruzz Media Grup.
- Mungkasa, O. (2020). Bekerja dari Rumah (Working From Home/WFH): Menuju Tatanan Baru Era Pandemi COVID 19. *Jurnal Perencanaan Pembangunan: The Indonesian Journal of Development Planning*. 4 (2), 126-150. <https://doi.org/10.36574/jpp.v4i2.119>
- Nasution, L.N., Novalina, A. (2020). Pengendalian Inflasi diIndonesia Berbasis Kebijakan Fiskal dengan Model Seemingly Unrelated Regression. *EKONOMIKAWAN: Jurnal Ilmu Ekonomi dan Studi Pembangunan*, 20 (1).
- Nata, A. (2004). *Sejarah Pendidikan Islam*. Jakarta: PT. Raja Grafindo Persada.
- Nawawi, H. (2005). *Manajemen Strategik Organisasi Non Profit Bidang Pemerintahan*. Yogyakarta: Gajah Mada University Press.
- Rafiq al-Masri (2010). *Inflation and Its Impacton Societies*. A paper submitted in the second Workshop on inflation: – The Islamic Solution, dalam *Teori Makro Islam : Konsep, Teori dan Analisis*, ed. M. Nur Rianto Al Arif, Bandung: Alfabeta.
- Rasyid, M.S. (2010). *Potret Pendanaan Pendidikan Tinggi*.
- Retnanto, A. (2014). *Sistem Pendidikan Islam Terpadu*. Yogyakarta: Idea Sejahtera.
- Reza, P. (2020). *Inflasi di Indonesia (Indeks Harga Konsumen)*. Indonesia Investments.
- Rianto, A.A., Nur, M. (2010). *Teori Makro Ekonomi Islam: Konsep, Teori, dan Analisis*. Bandung: Alfabeta.
- Richard, E.W. (1983). *Public Finance: Revenues and Expenditures in a Democratic Society*, Boston Toronto: Little, Brown and Company.
- Ridwan, M. (2013). *Pengantar Mikro dan Makro Islam*. Bandung: Pustaka Media.
- Rossen, H.S. (2002). *Public Finance: Essay for the Encyclopedia of Public Choice*. Princeton.
- Salam, W.R. (2020). Inflasi di Tengah Pandemi dalam Perspektif Islam. *Jurnal Syntaq Transformation*, 1 (5).
- Stanton, C.M. (1990). *Higher Learning of Islam: The Classical Priod A.P. 700- 1300*. Meryland: Remand and Little-field Publisher.
- Sugiyono. (2014). *Statistika untuk Penelitian*. Bandung: Alfabeta.
- Sukirno, S. (2000). *Makro Ekonomi Suatu Pengantar*. Jakarta: Raja Grafindo Persada.
- Suryani., Hendriyadi. (2015). *Metode Riset Kuantitatif Teori dan aplikasi pada Penelitian Bidang Manajemen dan Ekonomi Islam*.
- Syahbudi, M. (2018). *Buku Diktat Ekonomi Makro Perspektif Islam*, Medan. FEBI UIN Sumatera Utara.

=====

Syakir, A. (2015). *Inflasi Dalam Pandangan Islam*, IEF Trisakti Intake.

Usman, H. (2016). *Manajemen Teori, Praktik, dan Riset Pendidikan*. Jakarta: Bumi Aksara.