

OPTIMIZATION OF THE 2020 APBD BUDGET IN YOGYAKARTA REGIONAL AUTONOMY DURING THE COVID-19 PANDEMIC

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ABSTRACT

This article aims to find out the implementation of the 2020 budget year budget in optimizing the education sector of the city of Yogyakarta during the COVID-19 pandemic regarding the background regarding the optimization of the APBD that was made when the COVID-19 pandemic had not yet occurred and the factors that supported and hindered the optimization of the budget in the field of economics. Yogyakarta city education during the covid 19 pandemic. The formulation of the first problem: How is implementing the 2020 budget year budget in optimizing the education sector of the city of Yogyakarta during the covid 19 pandemic? Second, what factors support and hinder optimizing the budget in the education sector in Yogyakarta during the covid 19 pandemic? This research is included in the typology of empirical juridical research. Research data were collected using document/library studies and analyzing previous research journals. From the results of the initial research, it shows that how the implementation of the APBD budget in the 2020 Fiscal Year, which was compiled and determined in December 2019, adjusted to the situation where 2020 at the time of the coronavirus outbreak could be said to have gone well, one of which was by refocusing the use of the budget. Both from program activities and needs in the form of physical and routine evaluations; Second, one of the supporting factors is the title of education city so that the education sector is always a priority and never lacks funds, and inhibiting factors include a complicated reporting system that makes disbursements sometimes late and adjustments to new methods for students or parents because not all come from affluent families to use the required technical specifications.

Keywords: APBD, Education, Budget Optimization, Covid 19 Pandemic

INTRODUCTION

Law is the foundation of state life. More specifically, the function of Law is to regulate and regulate relationships in society and to solve problems that arise in social life. The reforms in Indonesia have resulted in a shift in governance from centralized to decentralized. The shift to decentralization gave the regions full autonomy. This autonomy is intended to be more independent of the region and empower the potential of each region and the community so that it is more flexible to regulate than carry out regional development on its initiative (Inom Nasution, 2010).

When the regional autonomy system was implemented in Indonesia, it was marked by Law Number 22 of 1999, later changed to Law Number 32 of 2004 concerning Regional Government. The issuance of the Law is to regulate the authorities attached to the regions, which aim to regulate and manage their regions in several fields, which as stated in Article 10 Paragraph 1 of Law Number 32 of 2004 concerning Regional Government that "Regional Governments carry out government affairs under their authority, except for government affairs which are determined by this Law to be government affairs. State finances are the lifeblood of the state. Without money, the state cannot run its life (Arifin, 2009). The routine administration of the government uses quite a lot of funding sources, let alone accompanied by development. The acquisition of these sources of funds has been obtained both from within and from abroad, though. State household finances are included in the State Revenue and Expenditure Budget (APBN) as one way to carry out an orderly and strong economy (Arifin, 1986).

To realize good governance in the administration of state government, a strong legal basis was made with the ratification of Law Number 17 of 2003 concerning State Finances, Law Number 1 of 2004 concerning State Treasury, and Law Number 15 of 2004 concerning Audit Management and Responsibility of State Finances.

Based on article 1 number 2 of Law Number 23 of 2014 concerning Regional Government which explains that Regional Government is the administration of Government affairs by the Regional Government and the Regional People's Representative Council according to the principle of autonomy and assistance tasks with the principle of autonomy as wide as possible in the system and principles of the Unitary State Republic of Indonesia as referred to in the 1945 Constitution of the Republic of Indonesia.

The granting of broad autonomy for regional heads to accelerate the realization of community welfare through service improvement, empowerment, and community participation. In addition to this broad autonomy, the regions are expected to be able to increase competitiveness by taking into account the principles of democracy, equity, justice, privilege, and specificity, as well as with the potential and diversity in the regions that exist within the system of the Unitary State of the Republic of Indonesia.

One that is part of regional autonomy is financial problems. The regional finances are based on the Regional Revenue and Expenditure Budget (APBD). APBD is the annual financial plan of local governments in Indonesia, approved by the Regional Representative Council. Regional regulations determine the APBD. The APBD budget year covers a period of one year, starting from January 1 to December 31 (Rahardjo Adisasmita, 8:2011)

Several sectors are included in the APBD, one of which is the education sector. This sector is an important one. According to Djumarsih (2004), education is a human effort to grow and develop innate potentials, both physically and spiritually, by the values that exist in society and culture.

With the holding of regional autonomy, it can be interpreted that this APBD makes regions able to maximize the potential of each existing region; of course, the most important thing is about education which must be handled in detail. Thus, the discussion on the APBD, especially in the education sector, must be thoroughly discussed. Moreover, Singaraja City has the nickname the City of Education.

In addition, if the APBD has been determined, it often does not work well or encounters obstacles when it collides with reality on the ground. Das Sollen and Das Sein do not always go hand in hand; that's why the APBD must also be made based on existing realities. This means that the APBD must accommodate several things that might happen in the future, such as for certain situations that tend to be emergencies, disasters, and others.

Currently, conditions in the world, especially in Indonesia, are experiencing a COVID-19 pandemic, or the coronavirus. This affects the health sector, education sector, and economic sector. The unstable regional income realized the absorption of the Singaraja City APBD during the Covid-19 pandemic. The physical and financial performance progress slowed down to its lowest point in the second quarter compared to previous years.

The decline in income and the realization of absorption also impacted the education sector. For example, the teaching and learning process can currently not be carried out directly in the normal classroom but through various teaching applications that only use the internet. Meanwhile, such a teaching process must use a system with new facilities to require small funds.

Moreover, not all students can follow the system because it requires the internet, a capable communication tool, laptops, computers, and cellphones. The teaching and learning process is still carried out. Optimizing the education budget is an interesting discussion to study, especially since the 2020 APBD budget was made in 2019 before the COVID-19 pandemic. So that the author wants to know how to implement and optimize the APBD budget when there are emergency things like this, therefore, the discussion on the APBD, of course, does not only talk about budgeting for expenditures and routine expenditures but there must be special anticipations or preparation funds so that budget optimization can run well, especially because finance is a sensitive matter and is the heart of the process. Government.

In connection with the description above, it is very interesting to research and study more deeply to find common ground to best solve the problems.

1. How is the implementation of the 2020 APBD budget in optimizing the education sector of the City of Yogyakarta during the covid-19 pandemic?
2. What are the supporting factors and obstacles in optimizing the budget for education in Singaraja City during the covid-19 pandemic?

LITERATURE REVIEW

1. Regional Autonomy

The definition of regional autonomy in the Big Indonesian Dictionary (KBBI) means that the regions' rights, authorities, and obligations to regulate and manage their households are by the applicable laws and regulations (KBBI, 2001: 805). This means that regions have the freedom to regulate more specific things in their respective regions.

Autonomy means freedom but not freedom because limited freedom is a form of giving up opportunities that should be accounted for. There are two things in giving responsibility, namely:

- 1) Assignment of tasks, which means several jobs must be completed and the authority to carry them out.
- 2) Giving trust in the form of the authority to think about and determine for themselves how to complete the task (Ateng Syafrudin, 1982: 18).

Regional autonomy is expected to provide a wider range of motion to optimize the management of existing economic resources in the region. This effort is carried out by creating a more conducive investment climate in the regions by providing better infrastructure and legal certainty (Erwan AP, 2006).

In the administration of government, there is reflected in the spirit of regional autonomy, especially in practice in which the central government has given the power to the regions in managing their regions by the capabilities and abilities of the existing resources. Regional autonomy is also not only focused on local revenue, but community empowerment is also very necessary by adjusting the cultural and structural approach to increase the welfare of the local community. This is the essence of autonomy by the people's wishes (H. Utang Rosidin, 2015:32- 33).

The principle of regional autonomy demands the efforts of each region to carry out its government and development functions and ensure the condition of inter-regional society as seen from the provisions of the 1945 Constitution and MPR Decree Number XV/MPR/1998. From the implementation of regional autonomy, it can be hoped that the implementation of regional governments that are so optimal and then the use of the resources of these regions can express the integrity and interests of the State (A.M Fatwa, 2009: 19-20).

In principle, two things are included in autonomy: the right of authority to manage the region and responsibility for failures in managing the region. With autonomy, the regions are expected to be independent in determining all activities, and the central government is not expected to be too active in regulating the regions (H.A.W Widjadja).

2. Regional Revenue and Expenditure Budget (APBD)

1) Budget Structure

The composition of the APBD is classified based on the government sector, including the account code according to the type of authority possessed by the region, which is carried out by regional apparatus acting as responsibility centers by their respective main tasks and functions (Siswanto Sunarmo).

- a. The Regional Revenue and Expenditure Budget (ABPD) consists of:

- a) Budget revenue

Regional Original Revenue (PAD) includes regional taxes, regional levies, results of regional wealth management, and other revenues.

- b) Part of balancing fund, which includes Revenue Sharing Fund, General Allocation Fund (DAU), and Special Allocation Fund (DAK).

- c) Other legitimate income, such as grants or emergency funds.

- b. Expenditure Budget is used to implement government tasks in the regions.

c. Financing is any income that needs to be repaid, and expenses received back, both in the relevant fiscal year and the following fiscal years.

2) Function of Regional Revenue and Expenditure Budget

- a. The authorization function means that the regional budget becomes the basis for realizing revenues and expenditures in the year concerned. With no budgeting in this APBD, activity will not run, and it does not have the strength to maintain its implementation.
- b. The planning function means that the regional budget becomes a guideline for management in planning activities for the year concerned.
- c. The supervisory function implies that the regional budget becomes a guideline for assessing the success or failure of regional government administration.
- d. The allocation function implies that the regional budget must be directed at creating jobs, reducing unemployment, wasting resources, and increasing the efficiency and effectiveness of the regional economy.
- e. The distribution function means that policies in regional budgeting must pay attention to a sense of justice and decency.
- f. The stabilization function means that the regional budget is a tool to maintain and seek to balance the fundamentals of the regional economy (Iswanto Sunarno: 9)
- g. In the APBD adjustment process, which was before regional autonomy, was very different from the post-regional autonomy era. The preparation of the APBD before regional autonomy did not involve the community directly in the program or activity to be implemented so that the community's aspirations received less attention.
- h. The budget preparation pays more attention to instructions from the center, which are more sectoral. In the era after regional autonomy, the preparation of the APBD tends to prioritize the nuances of the community, which are needed to solve a problem identified together with their respective local potentials.

3. Corona Virus Pandemic (Covid 19)

KBBI (2020) pandemic is an epidemic that spreads simultaneously everywhere, covering a wide geographical area. While the coronavirus or covid 19 is included in the virus category, microorganisms that cannot be seen using an ordinary microscope can only be seen using an electron microscope, the causes, and transmission of diseases, such as smallpox, influenza, and rabies.

Coronavirus is a large family of viruses that can cause disease in human organs and even animals. It usually causes respiratory tract infections in humans, ranging from the common cold to serious illnesses such as Middle East Respiratory Syndrome (MERS) and Severe Acute Respiratory Syndrome (SARS). The disease is mainly spread through respiratory droplets from coughing and sneezing.

Covid 19 is a new virus related to the same family of viruses as SARS and some common cold viruses. From the results that have been obtained so far, based on scientific evidence, COVID-19 can be transmitted from human to human, namely through close contact and droplets, but not through the air. The outbreak of the covid 19 virus itself has been designated as a public health emergency that understands that this virus is very threatening to the survival of living things, which is now troubling the world (PHEIC). This virus has spread to various regions, as well as to other countries.

4. Education

Education is the process of changing the attitudes and behavior of a person or group of people to mature humans through teaching and training efforts.

According to Law Number 20 of 2003, education is a conscious and planned effort to create a learning atmosphere and learning process. Students actively develop their potential to have religious-spiritual strength, self-control, personality, intelligence, noble character, and the necessary skills: themselves, society, nation, and state.

This, it can be concluded that education is a conscious and planned knowledge transfer process to change human behavior and mature humans through the teaching process informal, non-formal, and informal education.

5. Education Budget

Law Number 20 of 2003 concerning the National Education System. Article 49 (1) explicitly states, "Education funds other than educator salaries and official education costs are allocated a minimum of 20% and the State Revenue and Expenditure Budget (APBN) for the education sector and a minimum of 2% of the Regional Revenue and Expenditure Budget (APBD)."

Furthermore, the education budget plan by the regional government must be in line with the long-term development plan, medium-term development plan, government work plan, national education strategic plan, and regional strategic plan. The realization of receipts and expenditures of education funds for education units is recorded and reported by non-profit financial accounting standards that apply to educational units. No later than 15 (fifteen) calendar days (Ibid:36).

The source of education funds is determined based on the principles of justice, adequacy of sustainability (Ibid). The principle of justice means that the amount of education funding by the government, local government, and the community is adjusted to their respective abilities. Educational funds for education units organized by the government can be sourced from the government budget, local government assistance, levies from students or other people/guardians carried out by laws and regulations, assistance from education unit stakeholders outside of students or parents/guardians, assistance from a foreign party that is not binding, other legitimate sources (Ibid: 37).

Research Hypothesis

1. Implementation of the 2020 APBD budget in optimizing the education sector of the City of Yogyakarta during the covid-19 pandemic
2. Supporting factors and obstacles in optimizing the budget for education in the city of Yogyakarta during the covid-19 pandemic

METHOD

This research was conducted with a qualitative approach. The research design is a descriptive study. This is based on several reasons. First, this research is limited to certain units, namely programs or activities carried out by the education council. Second, even though the research is limited to one particular unit, it does not eliminate the substance and orientation of the research because the research is carried out comprehensively and in-depth. Third, this research focuses on the implementation and the supporting and inhibiting factors in optimizing the budget in the education sector in the city of Yogyakarta during the covid-19 pandemic. Triangulation was carried out according to data collection techniques, and triangulation was based on data sources to increase confidence in the research data.

RESEARCH RESULTS AND DISCUSSION

1. Implementation Of The 2020 Apbd Budget in Optimizing The Education Sector Of Yogyakarta City During The Covid-19 Pandemic

The coronavirus outbreak has started to be talked about since 2019. Still, the government, especially the City of Yogyakarta, just poured a policy related to handling this problem in March, namely in Decree Number 270 of 2020, which discusses the Determination of the Emergency Response Status for the Corona Virus Disease 2019 Disaster (Covid 19) in the city of Yogyakarta. Meanwhile, the Yogyakarta City Regional Revenue and Expenditure Budget for 2020 was promulgated on December 31, 2019. In addition, there is also the Yogyakarta City Education Office Strategic Plan, which means this program is a 5-year medium-term program whose formulation is based on the Yogyakarta City Medium-Term Development Plan (RPJMD) for 2017-2022 with the 2015- 2022 Strategic Plan of the Ministry of Education and Culture -2019.

It becomes an interesting discussion how the city government, especially the Education Office, in anticipating an emergency but still being able to implement the budget optimally. Considering that the preparation of the Karta Budget Number 443/01357 dated March 19, 2020, concerning Anticipation of the Spread of Infectious Income and Expenditures of the City of Yogyakarta was made before the condition of the corona outbreak became as severe as it is today. The author has analyzed various research journals directly related to the use of the education budget. The provincial government has just issued a special policy in the education sector, namely in the Circular Letter of the Governor of the Special Region of Yogya Corona Virus Disease (Covid 19) in the Educational Environment in the Special Region of Yogyakarta. It started with the existence of the circular letter, which then continued until it was declared a threat by providing a disaster response status. Even now, it has entered 2021, the outbreak has not yet been resolved, so the impact is felt quite deep. Still, several sectors, both from the government and the community, especially in education, have been able to adjust to the situation.

The adjustment is in terms of regulations and policies, and implementation in the field. For example, in anticipation of a prolonged corona outbreak, the Mayor of Yogyakarta Circular Letter No. 420/8550/SE/2020 concerning Education Policy for the New Academic Year 2020/2021 was issued amid the Corona Virus Disease 2019 (Covid 19) Pandemic in the Educational Environment in the City of Yogyakarta. The Circular explains that the new academic year 2020/2021 starts on July 13, 2020, and instructs each Elementary school, Junior High School, and LKP according to their authority to prepare educational services by prioritizing the safety and health of students and school residents. Teaching and learning activities are carried out online/online until an unspecified time limit.

This condition makes a lot of adjustments in the education sector, especially in terms of budget. Even though the Regional Regulation Number 10 of 2019 concerning the Regional Revenue and Expenditure Budget for the 2020 Fiscal Year already has special funds to guard against situations like this, its implementation certainly requires major adjustments. Article 3 paragraph 2 letter H of Regional Regulation Number 10 of 2019 states that the expenditure for unexpected things is Rp. 3,500,000,00, - (three billion five hundred million rupiah). This amount, when compared to other spending plans, is small. Meanwhile, the coronavirus outbreak has affected all aspects, including education, thus making the government have to find ways to optimize the existing budget to overcome this problem.

According to the information obtained by the author, there were budget reductions in several sectors, including education, but the reduction was greater in the infrastructure development sector. The government is currently prioritizing social safety nets both in terms of health and maintaining people's purchasing power by assisting, one of which is to schools or underprivileged residents (Fajar Arifian, 2021). Adjustments in the education sector, especially the budget, are carried out by conducting an evaluation beforehand, discussing how urgent and effective the refocusing of programs, activities, and allocation of funds is. Then after that, it was only socialized to schools or educational institutions in Yogyakarta. For example, in the case of boss funds, it was only allowed to give 15% (fifteen percent) for teacher salaries in the past, but due to pandemic conditions, it was increased to 40% (forty percent). The reason is that the pandemic impacts the household economy so that many parents cannot pay school tuition, and it causes school income to become unstable, so who will provide wages to the teacher if not assisted by the government (Ibid).

Another example is the boss's funds that should have been used to hold a competition were diverted into assistance to underprivileged students. If it can be illustrated, this is the same as with cross-subsidies, which means that the allocation of funds is prioritized based on needs that are said to be urgent and appropriate (Ibid). Furthermore, funds are obtained through the national and regional bosses for the elementary school level. Usually, students get Rp. 900,000 (Nine hundred thousand rupiahs) from the national boss while the regional boss gave Rp. 1,250,000 (one million two hundred fifty-thousand) students. In addition, there are also funds obtained based on submissions and reports made by the school.

Based on the description and explanation above, it can be concluded that the implementation of optimizing Regional Regulation Number 10 of 2019 concerning Regional Revenue and Expenditure Budgets for the Fiscal Year 2020 in the education sector went quite well. However, there were first difficulties in terms of adjustments, especially in using the online teaching and learning system/online. The adjustment is carried out slowly through regular evaluations discussions, both monthly and quarterly. In addition, the coordination between the Education, Youth and Sports Offices and schools can also be said to be quite good, especially in terms of planning regarding refocusing on activities and the accuracy of using the budget

as efficiently as possible. For example, by providing facilities for teachers to conduct online teaching activities at schools. Because teachers continue to do these activities from school while students are from home and are given assistance such as credit, some schools do not want or agree with the online system but are still accommodated by providing modules. The budget is used to print and photocopy.

The government's policy in responding to and dealing with the problem of the coronavirus outbreak should be appreciated. The process of mentoring and socializing the new system for educational activities to continue and appropriate policies from the Education Office in directing the absorption of the education budget so that it can be properly optimized. In addition, the cooperative actions of the schools and the way they set financial priorities are also commendable. Of course, on the part of the teachers themselves, employees, and other elements in the school, it is the spearhead so that the implementation of this budget can run as planned as it should. Although the adjustments were considered quite difficult at first, they were carried out well (Alifia, 2021).

RESULTS AND DISCUSSION

1. Implementation of the 2020 APBD Budget in Optimizing the Education Sector of Yogyakarta City During the Covid-19 Pandemic

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2. Supporting Factors and Obstacles in Optimizing the Budget in Education in Yogyakarta City During the Covid-19 Pandemic

Based on the analysis results of several research journals, the authors found that the supporting factors were the cooperative attitude of both the local government and education units in evaluating and finding solutions to an unexpected situation such as the coronavirus outbreak. In addition, they have excellent quality human resources that can be very helpful in optimizing the education budget that can be absorbed quite efficiently. Support from the government is also very supportive of the education sector, as seen from how the education sector has never experienced a lack of funds and has even been added by the legislature from what was proposed by the Education Office itself. This is also largely due to the label attached to the City of Yogyakarta as the City of Education. It becomes a shared obligation to maintain this title because it is used as a reference for other regions. While the inhibiting factor is the reporting and submission system which is very complicated so that it takes quite a long time, besides that legal compliance is also felt to be confusing because there are several regulations governing education, especially during the pandemic, for example from the Ministry of Home Affairs, the Ministry of Women and Children, and other regulations from different agencies (Alifia, 2021).

Based on the description above, it can be concluded that the supporting factors in implementing the education budget tend to be communication and cooperative attitudes between the parties in the education sector; in addition, the label of the city of education is also influential because, with the existence of responsibility itself, the goal is to maximize the field of education that is later proven from the education budget, which can be said to have never felt a shortage. While the inhibiting factor is more likely to be the condition of the coronavirus pandemic so that it makes changes in the system, especially teaching and learning, and the reporting and submission system is still quite complicated and even convoluted. In addition, the disbursement of the education budget from the center, namely the national boss, is often late. The implementation of the education budget plan seems rushed and sometimes not optimal.

CONCLUSION AND SUGGESTION

The implementation to optimize Regional Regulation Number 10 of 2019 concerning Regional Revenue and Expenditure Budgets for the Fiscal Year 2020 in the education sector is going quite well, monthly. Quarterly evaluations implement the education budget can be optimized, either by refocusing methods in carrying out activities or programs, sorting out the priority needs so that the education budget can be efficient, then assistance for the new learning system, which is not face-to-face. In addition, assistance to schools to raise wages to keep the education process going is an effective budget diversion. That the supporting factors in implementing the education budget tend to be communication and cooperative attitudes between the parties in the education sector; in addition, the label of the city of education is also influential because then there is its responsibility to maximize the education sector as evidenced by the education budget that is never short. While the inhibiting factor is more likely to be the condition of the coronavirus pandemic so that it makes changes in the system, especially teaching and learning, and the reporting and submission system is still quite complicated and even convoluted. In addition, the disbursement of the education budget from the center, namely the national boss, is often late. The implementation of the education budget plan seems rushed and sometimes not optimal.

Suggestions for further research are a discussion of the Yogyakarta City Regional Revenue Budget in 2021, then the accountability of the Yogyakarta City Regional Revenue Budget in the field of education, how to sort out if there are overlapping policies or rules, besides that it also specifically discusses the impact of the COVID-19 pandemic on the formation of regulations so as not to seem reactionary.

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