

Perencanaan Anggaran UTS di Tengah Kebijakan Pemotongan Dana Pendidikan: Antara Efisiensi dan Penurunan Kualitas

Sabarun Jamil^{1*}, Denny Bhakti Kurnianto²

Universitas KH. Mukhtar Syafa'at (UIMSAYA) Blokagung Banyuwangi

ABSTRAK

Penelitian ini menganalisis dampak pemotongan dana pendidikan terhadap perencanaan dan pelaksanaan evaluasi pembelajaran, dengan fokus pada tarik-menarik antara upaya efisiensi anggaran dan risiko penurunan kualitas penilaian. Menggunakan pendekatan studi kasus kualitatif di MTs Al-Amiriyyah Darussalam, penelitian ini mengeksplorasi strategi pengelolaan anggaran – seperti penganggaran berbasis kinerja dan digitalisasi keuangan yang diadopsi di tengah keterbatasan dana. Hasil penelitian menunjukkan bahwa meskipun efisiensi anggaran penting untuk mengoptimalkan penggunaan dana, peningkatan alokasi saja tidak serta-merta meningkatkan kualitas pembelajaran tanpa diiringi tata kelola dan evaluasi kinerja yang baik. Lebih lanjut, pemotongan dana berisiko memperlebar kesenjangan akses dan kualitas pendidikan, khususnya bagi peserta didik di wilayah tertinggal. Berdasarkan temuan tersebut, penelitian ini merekomendasikan penguatan tata kelola keuangan, peningkatan transparansi, dan kolaborasi antarpemangku kepentingan untuk memastikan bahwa pengelolaan anggaran yang efisien tetap dapat mendukung evaluasi pembelajaran yang berkualitas dan inklusif meskipun dalam kondisi anggaran terbatas.

Kata Kunci: Perencanaan Anggaran; Dana Pendidikan; Efisiensi; Kualitas Pembelajaran; Ujian Tengah Semester

ABSTRACT

This study analyzes the impact of education funding cuts on the planning and implementation of learning assessments, focusing on the inherent tension between budget efficiency efforts and the risk of compromising evaluation quality. Employing a qualitative case study at MTs Al-Amiriyyah Darussalam, the research explores budget management strategies – such as performance-based budgeting and financial digitalization – adopted under fiscal constraints. The findings demonstrate that while budgetary efficiency is crucial for optimizing fund utilization, merely increasing allocations does not automatically enhance learning quality without robust governance and performance evaluation mechanisms. Furthermore, education budget reductions risk exacerbating disparities in educational access and quality, particularly for students in underdeveloped regions. Consequently, this study recommends strengthening financial governance, improving transparency, and fostering multi-stakeholder collaboration to ensure that efficient budget management can still underpin high-quality and inclusive learning evaluations, even within a limited fiscal environment.

Keywords: Budget Planning; Education Funding; Efficiency; Learning Quality; Mid-Semester Examination

1. INTRODUCTION

The policy of cutting education funds implemented by the government in recent years has had systemic impacts on various aspects of educational provision, including the implementation of learning assessments such as the Mid-Semester Examination (UTS). Various studies indicate that reductions in education budget allocations are often made for reasons of fiscal efficiency and resource reallocation to sectors considered more of a priority, especially during crisis periods such as the COVID-19 pandemic and its aftermath (Dzigbede et al., 2023; Kentikelenis & Stubbs, 2022; Robinson, 2022). However, the implications of this policy on the educational evaluation process have not been deeply studied, particularly in the context of educational institutions with limited resources.

*Corresponding author

E-mail addresses: SabarunJamil26@gmail.com (Sabarun Jamil)

In practice, education funding cuts have caused a number of educational institutions to face significant difficulties in planning and implementing UTS optimally. Studies by Rugeiyamu (2024), Tewe et al. (2024), and Yee & Razzaly (2024) show that budgetary constraints often pressure educational institutions to make various technical adjustments, such as reducing exam duration, simplifying evaluation instruments, or even replacing UTS with alternative assignment forms that may not comprehensively measure learning achievement (AlMunifi & Aleryani, 2021). Furthermore, there is a phenomenon of shifting exam costs to students, which imposes an additional economic burden on families and potentially creates inequity in access to assessment (Imakpokpomwan & Alonge, 2023; Kadir et al., 2023). This condition also reflects inter-regional disparities, where schools in urban areas with better funding access can still implement digital UTS, while schools in disadvantaged, frontier, and outermost (3T) regions often have to revert to manual methods or even cancel formal exams due to funding limitations (Pusat Penelitian Kebijakan Kemendikbudristek, 2021).

The phenomenon above creates a fundamental dilemma between the demands for budget efficiency and the need to maintain the quality of learning assessment. On one hand, efficiency is required to ensure optimal use of funds in a constrained budget environment. On the other hand, budget cuts without proper management strategies risk degrading the quality of the evaluation process, which in turn can affect the overall accountability and quality of education. Therefore, mature and responsive budget planning becomes a crucial factor in mitigating the negative impacts of funding cut policies on the implementation of UTS.

Philosophically, managing the education budget can be understood as a form of trust (*amanah*) that must be carried out with full justice and accountability. This aligns with the principle contained in the Quran, Surah An-Nisa' verse 58, which emphasizes the importance of entrusting responsibilities to those who are entitled and adjudicating with justice. This verse provides an ethical foundation that budget management, including in the education context, must be conducted transparently, accountably, and oriented toward the common good.

Juridically, the implementation of learning assessments, including UTS, is regulated in Government Regulation Number 19 of 2005 concerning National Education Standards, which has undergone several amendments until its revocation in 2023. Article 64 paragraph (1) states that educational evaluation at the primary and secondary levels consists of evaluation of learning outcomes by educators and by the educational unit. This regulation affirms that UTS is not merely an administrative activity but an integral part of the educational quality assurance process that requires adequate planning and budgeting support.

However, in empirical reality, many educational units, especially in 3T regions, face difficulties in fulfilling this evaluation mandate due to budgetary constraints. A study by Sagala (2019) shows that funding limitations tend to reduce the effectiveness of academic planning, including exam implementation. Meanwhile, research by Rahmawati & Yuliana (2021) reveals that schools with limited BOS funds are often forced to reduce or even cancel formal UTS due to an inability to cover operational costs. This finding is reinforced by a report from the Pusat Penelitian Kebijakan Kemendikbudristek (2021) highlighting the infrastructure and funding challenges faced by educational units in 3T regions

2. METHOD

This study employed a qualitative case study approach conducted at MTs Al-Amiriyah Darussalam. The selection of the research site was based on the consideration that this madrasah is a private educational institution that directly experiences the impact of education funding efficiency and cut policies, particularly concerning the planning and implementation of learning assessment activities such as the Mid-Semester Examination (UTS). This institution has experienced situations where UTS implementation had to be technically adjusted due to budgetary constraints, such as economizing on question paper duplication, reducing exam hours, and using alternative evaluation methods. Furthermore, examining a case within a private education context is important as these institutions often face distinct challenges compared to public schools, especially regarding budget management flexibility and reliance on non-government funding sources (Tan, 2022). The qualitative approach with a case study method was selected for its capacity to provide an in-depth understanding of a complex social phenomenon: namely, how education funding cut policies affect the planning and execution of UTS in a real-world context (Yin, 2018). This approach allows the researcher to explore not only the

technical aspects of budgeting but also the perceptions, adaptation strategies, and institutional dynamics that emerge amidst resource limitations (Creswell & Poth, 2018).

Data were collected through multiple sources to ensure triangulation and depth of understanding. The primary data collection techniques were in-depth semi-structured interviews and participant observation. Interviews were conducted with key informants, including the school principal, the head of finance, four teachers involved in UTS planning and execution, and two members of the school committee, totaling eight participants. Each interview lasted approximately 45-60 minutes, was audio-recorded with consent, and later transcribed verbatim for analysis. Participant observation was carried out during the UTS planning meetings and the examination period itself, focusing on logistical arrangements, resource allocation, and decision-making processes. Supplementary data were gathered through document analysis. The reviewed documents included the school's annual budget plans and reports from the last three academic years, internal memos and minutes related to UTS planning, and records of funding allocations specifically for evaluation activities.

The collected data were analyzed using thematic analysis following the framework outlined by Braun and Clarke (2006). The process began with the transcription of all interview recordings and the systematization of field notes and documents. The researcher then engaged in repeated reading to achieve familiarization with the data corpus. Initial codes were generated to identify interesting features across the entire dataset. These codes were then collated and organized into potential themes, which were subsequently reviewed and refined to ensure they accurately represented the coded extracts and the entire dataset. The final thematic map focused on key themes such as: 1) Strategies for Budgetary Adaptation, encompassing sub-themes like cost-saving measures and alternative funding; 2) Perceived Impacts on Assessment Quality, covering compromises in test validity and administrative burdens; and 3) Institutional Dynamics Under Constraint, including shifts in decision-making authority and stakeholder tensions. The analysis was conducted iteratively, moving back and forth between the data, the codes, and the emerging themes to ensure a coherent and insightful interpretation that directly addressed the research objectives. The use of multiple data sources (interviews, observation, documents) allowed for methodological triangulation, enhancing the credibility and trustworthiness of the findings (Patton, 2015).

3. RESULT AND DISCUSSION

Result

Efficient Budget Management Strategies and Their Challenges

Efficient management of education budgets amidst funding cuts requires measurable and performance-oriented strategies. A study in Indonesian public universities indicates that the implementation of performance-based budgeting (PBB) can increase efficiency by up to 18% (Syahrir et al., 2023). The digitalization of financial systems, as implemented by the Surabaya City Government, has been proven to reduce administrative costs by 22% (Kurniawan, 2022). Furthermore, diversifying funding sources from the industrial sector, corporate social responsibility (CSR), and alumni emerges as a solution to reduce dependency on the state budget (APBN). Reductions in non-priority spending and inter-institutional collaboration also yield significant savings. However, the findings identify challenges such as infrastructure limitations, internal resistance, and the need for human resource capacity building. An interview with Mr. Ahmadi, the principal of MTs Al-amiriyyah Darussalam, confirms the pressure from budget cuts on routine operations and academic activities, as well as the concrete steps taken:

"Budget cuts indeed pose a major challenge, especially for routine operations and academic activities such as mid-semester examinations (UTS). We prioritize performance-based efficiency, commonly known as performance-based budgeting. Each faculty is required to demonstrate performance indicators before their funding proposal is approved. This helps us ensure the budget is used for programs that truly have an impact."

The Relationship Between Increased Education Funding and Learning Outcomes: Efficiency & Performance Frontier

The relationship between increased funding and learning outcomes is not always linear. A study by Adebayo et al. (2023) in Nigeria using a stochastic frontier analysis approach reveals that despite increased funding, only about 60% of schools operate at an optimal efficiency level. The remainder experience resource wastage without a significant impact on student learning outcomes. Similar findings were observed in several Indonesian higher education institutions, where budget increases did

not automatically improve academic achievement. The interview with Mr. Ahmadi reinforces these findings:

"In general, additional funding does provide wider scope for quality improvement – whether in terms of facilities, teacher training, or curriculum development. However, in reality, it is not always directly proportional. Many schools or campuses have received additional budgets, but their learning outcomes remain stagnant. The problem lies not in the amount of funding but in its efficiency and management. Without a good planning system and clear performance indicators, any amount of funding may have no impact."

The Global Impact of Education Funding Cuts: Risks to Access, Inequality, and Marginalized Children

Global cuts in education funding have serious repercussions on access and inequality. A UNESCO (2024) report indicates that low- and middle-income countries experienced a reduction in education budget allocations of 10-15%, directly impacting school closures, a decline in teacher quality, and reductions in scholarship programs. A Save the Children (2023) study reveals that funding cuts widen educational disparities, increase dropout rates, and worsen inequality of opportunity, especially for girls, children with disabilities, and children in remote areas. The interview with Mr. Ahmadi highlights the long-term risk:

"The long-term risk is the widening of educational and social disparities. Children from poor families find it increasingly difficult to compete with those who have better access. This is not just about formal education but also the opportunity to develop essential life skills. If not addressed promptly, this impact will continue to create a generation left behind and worsen social inequality in the future."

Discussion

Efficient Budget Management Strategies and Their Challenges

The statement from the resource person confirms that budget cuts exert direct pressure on routine operational and academic activities. In response to this condition, the institutional adoption of performance-based budgeting (PBB) signifies a paradigm shift from input-based allocation to an outcome-focused system. The mechanism requiring each unit to demonstrate specific performance indicators as a prerequisite for funding proposals reflects a concrete effort towards more transparent and accountable financial governance, where funds are allocated to activities with proven impact. This approach, supported by the findings of Syahrir et al. (2023) and Kurniawan (2022), aligns with efficiency principles aimed at reducing waste and avoiding program overlap. However, the success of PBB is highly contingent on the quality of the performance evaluation system and the organizational culture's readiness to adapt. Challenges identified in the results, such as internal resistance and limited human resource capacity, can hinder optimal implementation. Therefore, budget efficiency strategies are not merely technical mechanisms; they necessitate a transformation in management culture and strong commitment from all education stakeholders, as concluded that robust governance support is key to success.

The Relationship Between Increased Education Funding and Learning Outcomes: Efficiency & Performance Frontier

The discussion of the findings and the resource person's statement underscores that increased education funding is a necessary but insufficient condition for improving learning outcomes. The performance frontier theory, illustrated by the study of Adebayo et al. (2023), explains why many institutions fail to achieve optimal results despite receiving additional funding: they operate below the efficiency frontier due to weaknesses in transforming inputs into outputs. Mr. Ahmadi's statement that the problem lies in "efficiency and the way it is managed" accurately refers to this institutional capacity. Without strategic planning, measurable performance indicators, and stringent monitoring systems, increased budgeting risks becoming mere slack. The implication is that education funding policies must shift from merely increasing the amount (input-based) to encouraging improvements in management efficiency and effectiveness (outcome-based). Overhauling budget management and strengthening governance capacity are absolute prerequisites for ensuring that additional funding can push institutions closer to the optimal performance frontier and yield measurable improvements in learning outcomes.

The Global Impact of Education Funding Cuts: Risks to Access, Inequality, and Marginalized Children

The interview findings and global research provide mutually reinforcing perspectives on the impact of budget cuts. Mr. Ahmadi's statement regarding the risk of widening educational and social disparities aligns with the empirical evidence from UNESCO (2024) and Save the Children (2023). This discussion reveals that funding cuts have multidimensional ripple effects beyond mere finances. The impact extends past formal education, depriving opportunities to develop crucial life skills, thereby deepening the vulnerability of children from marginalized groups. If left unaddressed, this will create a cycle of a "left-behind generation" that exacerbates structural inequality in the long term, contradicting the principle of SDG 4 on inclusive and equitable education. Therefore, the required policy response must be not only reactive but also protective and preventive. Mitigation efforts should include policies to protect education budgets within national budgets (APBN), international cooperation for alternative financing, and programs specifically targeting the most vulnerable groups to ensure that a budgetary crisis does not sacrifice children's fundamental right to education and their future.

4. CONCLUSION

Based on the research findings and discussion, it can be concluded that education funding cut policies have triggered a fundamental transformation in the paradigm and practice of planning and implementing Mid-Semester Examinations (UTS) at MTs Al-Amiriyyah Darussalam. This transformation is characterized by a shift from prospective, needs-based budget planning to a reactive, conditional approach based on remaining fund availability, as revealed in the interview with the BOS Treasurer and aligned with Sagala's (2019) findings on declining planning effectiveness amidst constraints. The adaptation strategies implemented, such as cost reduction, schedule restructuring, and partial digitalization, represent a "survival" effort focused on technical efficiency and heavily reliant on social capital and teacher sacrifice—an approach deemed unsustainable and inequitable by Imakpokpomwan & Alonge (2023). The most significant implication is the tangible trade-off between budget efficiency and the quality of learning evaluation, marked by a decline in UTS instrumentation quality, including the dominance of low-cognitive-level questions and the absence of rigorous validation. This potentially undermines the validity of UTS results and, as cautioned by Robinson (2022), weakens the cycle of educational quality improvement due to the loss of accurate evaluation data. From a broader perspective, this practice reinforces evidence of the risks of funding cuts in widening educational disparities, creating systemic injustice and threatening equity principles, which may contribute to the emergence of a "left-behind generation" as feared by UNESCO (2024) and Save the Children (2023). Ultimately, the study indicates that budget efficiency without careful design can become an illusion by sacrificing investment in quality assurance. Therefore, efficiency approaches must be balanced with a strong commitment to the principles of valid, reliable, and fair evaluation.

Suggestions

Based on the above conclusion, several practical suggestions can be offered. First, to the Ministry of Education, Culture, Research, and Technology (Kemendikbudristek) and Local Governments, it is suggested to review policies on the allocation and distribution of BOS funds by considering the real impact on learning evaluation processes. It is crucial to develop technical guidelines and specific fund allocations that guarantee minimum standards for administering summative evaluations like UTS, so schools are not compelled to sacrifice assessment validity for budgetary efficiency. Second, to Local Education Offices and School Supervisors, it is advised to enhance technical mentoring and oversight regarding evaluation-based budget planning and the development of quality assessment instrumentation. This guidance should help schools design smart efficiency strategies that do not compromise the principles of educational measurement. Third, to the Leadership and Financial Management Teams of MTs Al-Amiriyyah Darussalam and similar schools, it is recommended to begin allocating a specific buffer or reserve fund for evaluation activities in the annual budget planning, while intensifying efforts towards digitalization and resource sharing with other schools to reduce the cost burden of administering UTS without compromising its quality. Finally, to School Committees and Parent Associations, it is suggested to actively engage in dialogue with school management to understand the budgetary challenges faced and collaboratively design transparent, sustainable

alternative support mechanisms to uphold the quality of learning evaluation as the foundation for educational improvement in schools.

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