

Analysis of Pro Poor Budgeting Policy in Kartu Indonesia Pintar Program (Study on Accounting Student UPN "Veteran" Yogyakarta)

Handani Maheresmi¹
Dwi Swasana Ramadhan²

handani.maheresmi@upnyk.ac.id¹
swasanaramadhan@gmail.com²

Universitas Pembangunan Nasional Veteran Yogyakarta¹
UIN Walisongo Semarang²

Abstract

Kartu Indonesia Pintar Kuliah Merdeka (KIP Kuliah Merdeka) Program was published as a program that aims to provide tuition assistance for children from underprivileged families with a pro-poor budgeting policy. An overview needs to be implemented on the mechanism of budget allocation, distribution of cards to participants, as well overall program evaluation. This study aims to evaluate the effectiveness of the pro-poor budgeting policy in the KIP Kuliah Merdeka Program. This study uses method qualitative descriptive with technique data collection through interviews and documentation. Research results show that pro-poor budgeting policies have been implemented for KIP Merdeka Lecture recipients in the Department of UPNVY accounting. KIP Kuliah Merdeka Program has been held according to the target and can be an essential part of the government's efforts to achieve the goal of improving the quality of education in Indonesia and creating equal access to education for all people.

Keywords: Pro Poor Budgeting Policy, KIP Kuliah Merdeka Program Program, Equality of Access to Education

Introduction

Budget is tool main in run the program that has planned. In government every activity must in accordance with budget that has made in advance year. That determination policy in the process of making budget must noticed. In Indonesia as a democratic country that has motto from the people, by the people, for people so determination budget must pay attention and focus condition citizen. Based on data from the Central Bureau of Statistics, the poverty line in Indonesia in September 2022 of 5.95% is the highest in nine-year final since September 2013 which has an impact to power buy public decreased. March 2023 shows level percentage poor population of 9.36%. The role of the state budget is very crucial in overcome matter the Because determination policy must support to the poor (*pro-poor budgeting*).

Based on Constitution Number 17 of 2003 concerning State Finance and Law Number 1 of 2004 concerning State Treasury, there a number of stages in budgeting that is drafting with determine assumption basis, planning receipts and purchases in year budget, create scale priority, stage furthermore is implementation budget Where document budget signed by the Minister of Finance, in implementation budget must in accordance with document budget, stages supervision budget carried out by the Supervisory Board Finance (BPK), stage final is reporting and accountability budget user budget will make report financial showing receipts and purchases during year future budget will audited by the Supervisory Board Finance

(BPK). *Pro poor budgeting* according to Tabasum (2019) is allocation budget and spending carried out by the government direct impact to poor people. This show that If budgeting support the poor then will reduce inequality, like in study Permatasari, et al. (2022) stated poverty can increase If policy no support poor people. Putra (2019) explains If institution apply democracy so should oriented to society.

The phenomenon that occurred in Indonesia can showed from several studies. The results of Lustig's research (2016) show that from income countries medium studied like Indonesia, Brazil, Mexico, and other countries, Indonesia has not optimized state spending on the poor (pro-poor). Nursini, et al. (2018) shows that implementation of pro poor budgeting in Bone, South Sulawesi Province is necessary improved proportion shopping for reduce poverty. because that need exists scale priority in budgeting to exist equity, especially that will be discussed is in the education sector. Nurokhmah (2021) also states still There is KIP recipients who do not appropriate goals and presence lateness distribution in the 3T region (lagging, foremost, and outermost).

Education is an important aspect of human and state development. The Indonesian government understands the importance of education and has made various efforts to improve access and quality of education, especially for children from poor families. One of the programs launched is the KIP Kuliah Merdeka Program, which aims to provide tuition assistance for children from poor families throughout Indonesia. During its implementation, the KIP Kuliah Merdeka Program program did not always run smoothly. There are still many obstacles and challenges faced in the implementation of this program. One of the obstacles often faced is related to the ineffective and efficient allocation and use of program budgets. Therefore, the government implemented a Pro Poor Budgeting policy to ensure that the KIP Kuliah Merdeka Program program budget can effectively achieve its goals and provide maximum benefits to beneficiaries.

According to Kakembo (2016) pro-poor budgeting policies will own impact to the distribution process budget so that can reduce level poverty, for one in matter education. However, the situation in Indonesia shows that public authorities have not been fully responsive in providing adequate educational facilities for all groups. Analysis to pro-poor budgeting policies is strengthened from results research by Adeosun, et al (2021) which states that investment in the field education and health will push productivity, equity and alleviation impacted poverty to growth inclusive through shopping education. Its application can through free and affordable education, training skills and entrepreneurship.

Based on Constitution Number 20 of 2003 concerning The National Education System stated that the allocation of education funds in the APBN and APBD is at least 20%. it as bases government manages budget supportive education public. One of the efforts made by the government is to help through KIP Kuliah Merdeka Program. This program is designed to assist underprivileged young people in obtaining proper education. KIP Kuliah Merdeka Program is a program launched by the Ministry of Education, Culture, Research and Technology (Kemendikbudristek) with the aim of aiding students in need, preventing dropping out of school, as well as meeting educational needs. Sofyani (2022) explains Implementation of the program need made system for preventing fraud and contributions in enhancement accountability.

This study aims analyze the background of the Pro Poor Budgeting policy in the KIP Kuliah Merdeka Program, the research methodology used in the analysis, the results of the Pro Poor Budgeting policy analysis in the KIP Kuliah Merdeka Program, as well as the policy

implications and recommendations based on the results of the analysis. It is hoped that this policy analysis will provide a better understanding of the effectiveness of the KIP Kuliah Merdeka Program and the implementation of the Pro Poor Budgeting policy.

Research Method

Qualitative research was used in this study with method descriptive. Data collection techniques such as observation, in-depth interviews, and documentation. Observation is a technique of direct observation of ongoing activities with the aim of understanding the phenomenon being researched, in-depth interviews are a technique of collecting data by conducting in-depth interviews with respondents who are involved in the phenomenon being researched and documented is a data collection technique by collecting documents or data related to the phenomenon being studied. Respondents in study This recipient of the KIP Kuliah Merdeka Program program in the Department of S-1 Accounting Batch 2022 at the UPN "Veteran Yogyakarta. The selected respondent criteria must be able to provide information related to the Implementation of Pro Poor Budgeting for Recipients of the KIP Kuliah Merdeka Program. It is hoped that the results of this qualitative research can provide a deeper understanding of the implementation of pro-poor budgeting for beneficiaries of the KIP Kuliah Merdeka Program in the department.

Source of data used in this research is primary data. Primary data is data obtained directly from the source and requires further processing. According to Raco (2018), research qualitative aim for exploration something phenomenon and make participant as subjects and respondents can disclose opinion and information in a manner broad. Primary data sources contain primary data obtained directly from the field, such as information from informants or informants. In this study, primary data sources were obtained through in-depth interviews with selected informants based on certain criteria. The selected informants must master the issues discussed, have data related to the research topic, and be willing to provide complete and accurate information.

Results

The target to realize Indonesia Emas 2045 must be become base in every planning budget. Development direction moment This is the Initial Draft National Long Term Development Plan (RPJPN) 2025-2045. One the vision of Indonesia Emas 2045 is poverty towards 0% and inequality reduced. Sector education as one reject measuring change something society, then in the planning process budget notice focus main, accordingly with Law No. 20 of 2003 concerning The National Education System explains that Budget State Income and Expenditure (APBN) and Budget Regional Revenue and Expenditure (APBD) allocates funds for education by 20%. This explain that need exists enhancement in education that is Indonesian society is not only stop at education must studied 12 years until senior high school (SMA) equivalent however can continue education i.e., in universities.

Based on data from the Central Bureau of Statistics show that the Gross Enrollment Rate (APK) of Indonesian Higher Education in 2022 is 31.16 %. It means still lots of Indonesian people who do not continue studies in education high. Inequality even distribution education too seen that is level participation public the highest continued college is Province of the Special Region of Yogyakarta at 75.59%, however province other participation still below 50%. Province with level lowest participation is Bangka Belitung Islands by 14.85%. Phenomenon other is there is several affected provinces decline number participation college from year ago. Situation the show still there is inequality and no evenly right

education obtained Indonesian society.

Table 1. Comparison of College Gross Enrollment Rates for 2021 and 2022

Province	Year	
	2021	2022
Aceh	44.65	44.45
North Sumatra	31.10	30.94
West Sumatra	44.25	43.79
Riau	35.97	35.29
Jambi	30.74	30.08
South Sumatra	26.32	26.31
Bengkulu	38.66	38.15
Lampung	22.64	21.48
Kep. Bangka Belitung	15.23	14.85
Kep. Riau	27.59	27.47
DKI Jakarta	40.05	39.56
West Java	25.83	26.01
Central Java	23.86	23.95
DI Yogyakarta	74.90	75.59
East Java	29.96	30.07
Banten	32.51	32.67
Bali	36.51	38.46
West Nusa Tenggara	32.26	32.05
East Nusa Tenggara	33.27	32.48
West Kalimantan	26.22	26.59
Central Kalimantan	26.46	25.84
South Kalimantan	27.97	27.50
East Kalimantan	40.21	40.62
North Kalimantan	25.23	25.66
North Sulawesi	34.43	34.36
Central Sulawesi	40.11	39.48
South Sulawesi	42.35	42.63
Southeast Sulawesi	44.77	45.24
Gorontalo	37.32	36.94
West Sulawesi	30.15	29.43
Maluku	48.36	51.36
North Maluku	43.63	44.27
West Papua	35.80	36.11
Papua	20.04	20.08
Indonesia	31.19	31.16

Source : Central Bureau of Statistics

Indonesian government has done various effort for create public empower competitive superior for reach Indonesia Emas 2045. One of them with the KIP Kuliah Merdeka Program through the Ministry of Education, Culture, Research and Technology (Kemendikbudristek) in 2020. KIP Kuliah Merdeka Program is originating government funding from the state budget to graduate of Senior High School (SMA) equivalent who wish continue education with condition excel in academics but own limitations economy. Based on data from Puslapdik total recipients of KIP Kuliah Merdeka Program in 2022 of 200,000 people. Requirements too filled by candidates' students to graduate help from the KIP Kuliah Merdeka Program. Provision amount assistance received student based on five cost area clusters life namely IDR 800,000, IDR 950,000, IDR 1,100,000, IDR 1,250,000, and IDR 1,400,000 per month based on results survey magnitude cost life city or district and survey social economy by the Central Bureau of Statistics (BPS). College proposes cost education to the adjusted with accreditation study program that is Maximum A accreditation IDR 12,000,000, maximum B Accreditation IDR 4,000,000, and maximum C Accreditation IDR 2,400,000.

KIP Kuliah Merdeka Program assistance is aimed at students increase achievement and explore yourself on campus without there is constraint cost. Another goal of this program is to form qualified students and have mark superior so that when they graduate, they are able and ready in the world of work and ready create field work with competence as well as reduce level unemployment educated. Because that The Ministry of Education and Culture (2019) also has an Merdeka Belajar Kampus Merdeka (MBKM) listed in Directorate General of Higher Education about campus independent (2020) as receptacle for student own experience and improve ability with direct practice in society. Upadhyay et al. (2018) explained that quality education in college must be high too upgraded so no happen difference caused geographical so that each student gets the same output.

Results of studies on students UPN "Veteran" Yogyakarta Accounting Class of 2022 through interview seven student show that exists understanding student KIP Kuliah Merdeka Program recipients of the process stages registration and completion condition with complete done_online, but at the start time anyone experienced constraint in managing the Family Hope Program (PKH) as one of them requirements, moment this already resolved. This program also gives benefit to experienced students limitations economy so that can continue education in college high. Motivation academic to increase and impact to performance student on campus and active in activity organization. Form accountability KIP Kuliah Merdeka Program is with report mark each semester and fill out survey administered and collected in a manner collective to coordinator of each department.

Based on results interviews, implementation of pro-poor budgeting has been implemented through the Free KIP-Kuliah Program, so that in a manner gradually expected can reduce inequality and existence even distribution right education every Indonesian citizen. In accordance with research No and Lily (2022) that create organization or programs that can support public will form budget that has target to poor people. This program is also expected can increase level impactful life _ to well-being society and can be more Ready For reach the goal of Indonesia Gold 2045.

Conclusion

Recipients of the Merdeka Lecture KIP Program in the S1 major Accountancy class of 2022 has qualify for get the program. The recipients of the Merdeka Lecture KIP Program come

from underprivileged families which is proven with the Family Hope Program (PKH) or Certificate of Disadvantage (SKTM) obtained from device village or ward so that the Smart Indonesia Card Program has been able to properly apply the Pro Poor Budgeting principles. This shows that the KIP Lecture Merdeka program has succeeded in fulfilling its goal of helping the less fortunate in their education in framework reduce inequality social.

As an effort by the government to provide the best for the local area in obtaining the administration of the Smart Indonesia Card (KIP Merdeka College), this program is expected to continue to be developed and improved. There is a file selection need done online and offline in the selection process for KIP Merdeka Lecture recipients in framework validation documents uploaded to the KIP Kuliah Merdeka Program website page with condition. This is so that the organizers of the KIP Kuliah Merdeka Program program can ensure the authenticity of the data or files as well as the economic conditions of prospective recipients directly and ensure that the funds or budget provided are appropriate for prospective recipients who meet condition to get assistance from the KIP Kuliah Merdeka Program.

Organizer of the KIP Kuliah Merdeka Program program ensure suitability of the data in the Integrated Data Well-being Social Affairs (DTKS) compiled by the Ministry of Social Affairs as reference for determine appropriateness candidate student get Education assistance. Field surveys were also carried out with do checking condition economy candidate recipient help for ensure data correctness. Amount help should be customized with standard cost live in the city objective for study and the size of the Single Tuition Fee (UKT) is appropriate with study programs and colleges selected height as form justice in accordance need. All related parties good candidate students, parents, college including the academic community, as well related government with field supportive budget public no capable must in a manner honest and accountable in give information and inside make policy related to the independence program learn. There is a KIP Kuliah Merdeka Program, students can develop competence through activity independent Study so that not only study in space studying but can obtain experience from various activity like internship, exchange student, study independent, entrepreneurial and activity programs other.

This is form government in try suitability of aid targets cost education to graduate of school medium above (high school) or equal to have good performance and conditions economy limited. The need control and evaluation to recipient KIP Kuliah Merdeka Program as well policy the amount of Single Tuition Fee (UKT) and costs live order candidates' students and their parents excited and motivated for take education high in place best without there is fear to inability in finish studies Because difficulty economy.

Can concluded that the KIP Kuliah Merdeka Program is exists from supportive budget public No capable for obtain more education tall with give a wide range of opportunities so that impact to equity and improvement education each area. Through education can be one _ effort for enhancement well-being community and support government programs in increase source Power superior human for Indonesia Emas 2045.

Limitations

Study This using primary data through interview to student, for study furthermore need added secondary data form document condition recipient of the KIP Kuliah Merdeka Program for measure is recipient KIP assistance already appropriate target or yet and research from corner view maker policy or executor Indonesia KIP Kuliah Merdeka Program policies.

Contribution Study

Study this give contribution for executor KIP Kuliah Merdeka Program policy so that you can carry out evaluation each year budget so allocation even distribution education and target recipients in accordance with impact requirements implementation pro-poor budgeting policies can walk effective and efficient. For society specifically student Indonesian smart card program recipients, this research can become description implementation of pro poor budgeting and can evaluate target suitability.

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