



Analysis of Budget Flexibility for the Enhancement of Competence and Professionalism Program for Madrasah Teachers in the Regional Office of the Ministry of Religious Affairs in DKI Jakarta Province

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Abstract

Refocusing strategy has become one of the fiscal policies adopted by the government when the COVID-19 pandemic hit Indonesia. This strategy involves reallocating the budget from personnel, goods, and capital expenditures to fund the National Economic Recovery Program. However, the implementation of this policy, without adequate preparation, can have performance implications. This research addresses the challenges related to the dynamic and adaptive state budget during a crisis. The method used is a case study based on facts, which is then analyzed using the theory of budgeting flexibility, considering three inseparable aspects in achieving budget flexibility: agreement on purposes, mutual commitment between parties, and creating agile organizations. Therefore, refocusing does not compromise the performance of executing tasks and functions in supporting the implementation of programs aimed at improving the professionalism of teachers in Madrasah education. This research will serve as the basis for policymakers in budget implementation across all levels in the Ministry of Religious Affairs Regional Office for DKI Jakarta Province.

Keywords: Refocusing, Flexibility Budget, Strategy, Recovery Program.

Introduction

The Covid-19 pandemic, which has been going on for more than a year, has changed the plans of various governments, especially cities and municipalities. This condition will certainly change the APBD, which is primarily directed towards its use in the context of the Covid-19 pandemic.¹ Governments and cities must allocate and redistribute budgets according to community needs and comply with central government guidelines. The government is reorganizing the budget or improving the 2021 budget.² Budget preparation is being carried out taking into account the increase in Covid19 cases in Indonesia and the need for additional budgets to manage health and social security.³

The President of Indonesia replaced Law Number 2 of 2020 concerning financial system regulation in order to save State Finances and Financial system stability in handling the 2019 Corona Virus Disease (Covid-19) Pandemic and facing the threat of endangering the National Economy.⁴ Furthermore, in the instructions of the President of the Republic of Indonesia for the year (2020) Number 4 of 2019 (Covid - concerning the Procurement of Goods and Services related to restructuring activities, budget reallocation, and accelerating the response to the corona virus outbreak, the government diverted non-priority spending, and then encouraged handling and overcoming COVID -19 in ministries/institutions/regional governments, as an acceleration of quick response. Then regulated through a budget revision mechanism to the Minister of Finance.⁵

¹ Rohman, Yeni. "Kebijakan pembatasan sosial berskala besar (PSBB): Antara keharusan dan keengganannya dari sudut pandang aspek keuangan (APBD/APBN) baik pemerintah pusat maupun pemerintah daerah." *Jurnal Bisnis dan Teknologi* 13, no. 1 (2021): 21-37.

² Lalu, Satria Utama. "Model implementasi interaksi pemberdayaan pada kebijakan dana desa dalam mewujudkan kemandirian desa (Model kompromistik)." *Model implementasi interaksi pemberdayaan pada kebijakan dana desa dalam mewujudkan kemandirian desa (Model kompromistik)* (2021): 1-156.

³ Karin, Alfina Faradisa, Clarissa Divanendra Salsabila, Faya Asyiffa, Ima Alyssa, Maylia Wahyu Dwiputri, Nastiti Alfiya Lukita Sari, Asianto Nugroho, and Sapto Hermawan. "Urgensi Strategi Kebijakan Pemerintah Melalui Program Refocusing Dan Realokasi Anggaran Untuk Percepatan Dampak Pandemi Covid-19." *Jurnal Komunitas Yustisia* 5, no. 3 (2022): 394-419.

⁴ Arsil, Fitra, and Qurrata Ayuni. "Model Pengaturan Kedaruratan Dan Pilihan Kedaruratan Indonesia Dalam Menghadapi Pandemi Covid-19." *Jurnal Hukum & Pembangunan* 50, no. 2 (2020): 423-446.

⁵ (Kemenkeu, 2020).

The state revenue budget, especially the tax sector, has experienced a decline due to delays in the circulation of society's economic wheels, resulting in the issuance of 2020 Presidential Decree Number 54 concerning changes to the position and details of the 2020 APBN, stating that the central government's spending budget is spending for the Covid-19 pandemic and/or managed health spending, net social security, and economic recovery. Expenditures in the form of threats to the national economy and/or system stability are prioritized (Government of the Republic of Indonesia, 2020) and this also has an impact on the world of education which is an important sector related to the future of the nation's next generation.⁶

The Ministry of Education and Culture and the Ministry of Religion, regulated by Government Regulation Number 17 of the Republic of Indonesia (2020) concerning the Implementation of Education, provide provisions for guidelines for the implementation and delivery of education in Indonesia from early childhood to higher education as well as the two largest ministries that manage educational units.⁷ The Ministry of Education and Culture (Kemendikbud) announced that schools or other education sectors will implement a distance/online learning system, which is now often called School From Home (SFH). All materials and assignments are shared online through this system. Almost all schools and universities are temporarily closed so that direct (face-to-face) learning does not worsen the spread of the Covid-19 virus.⁸ Temporary that, the government also reallocating and refocusing the budget to overcome the impact of the Covid-19 pandemic. The reallocation of the Regional Fund Transfer and Village Fund (TKDD) budget to the 2021 Fiscal Year (TA) is one of the real efforts carried out with the help of the Revenue Distribution Fund (DBH) to support health, social and social issues.⁹

However Thus, the Indonesian education system is managed by the

⁶ Sanjaya, Natta. "Kebijakan Penganggaran Daerah dimasa Pandemi COVID-19 (Study kasus pada pemerintah daerah provinsi Banten)." *Jurnal Ilmu Administrasi: Media Pengembangan Ilmu dan Praktek Administrasi* 17, no. 2 (2020): 273-290; Basri, Yesi Mutia, Yoland Prasetyo, and Susilatri Susilatri. "Pengelolaan Belanja Dampak Jaring Pengaman Sosial di Masa Pandemi Covid-19." *Jurnal Akuntansi Kontemporer* 14, no. 2 (2022): 104-113.

⁷ Kebudayaan, Kementerian Pendidikan Dan. "Dokumen kurikulum 2013." *Jakarta: Kemendikbud* (2012).

⁸ Ahmad, Ahmad Saudi. "Kebijakan Sekuritisasi Pemerintah Indonesia Dalam Menanggulagi Kasus Covid-19." *Jurnal Purnama Berazam* 3, no. 2 (2022): 159-168.

⁹ Putra, Farrel Radythia. "Peran Dana Bagi Hasil Cukai Hasil Tembakau Bagi Kabupaten Sleman Tahun 2021." PhD diss., Politeknik Keuangan Negara STAN, 2022.

ministry of education and culture and the ministry of religion. There are differences between the curriculum of Madrasas and general schools, and although Madrasas use the same curriculum as general schools in general education, Madrasas have their own details.¹⁰ Law Number 23 of the Year (2014) which was promulgated by the government concerning the separation of powers between the central and regional regions means that in terms of financing teacher salaries, the Ministry of Education and Culture does not finance teachers' salaries because the salaries of teachers are borne by the Regional Government. This results in the Regional Government not wanting to handle or finance the education sector under the Ministry of Religion, namely madrasas because they are interpreted as vertical institutions (Indonesia, 2003).¹¹

The explanation above highlights the differences in scope, size and management of the education departments of the Ministry of Religion and the Ministry of Education and Culture. From this we can conclude that the burden on the Ministry of Religion in this case is greater and more complicated than the burden on the Ministry of Education (Government of the Republic of Indonesia 2014). The budget rebudgeting policy also has an impact on budget cuts in the education sector.

Two major ministries, the Ministry of Education and Culture, several priority programs, were also affected by the savings. The Teacher Mobilization Program saw its target decrease from 36,000 teachers to 29,000 teachers because the budget decreased from IDR 689,000,000,000 to IDR 551,000,000,000. The target reduction also occurred in the mobilization school program from 61,000 to 23,000, and in mobilization organizations whose targets had been set but whose budget had been reduced from IDR 320,000,000,000 to IDR 209,000,000,000. As a result the per project budget for mobilization organizations has dropped significantly. Likewise, the number of disaster-resistant educational institutions is expected to decrease from 1,530 to 1,290. Not only in the field of education, but also in the field of culture, the village goal of advancing culture has been reduced from 359 villages to 270 villages.

The Ministry of Religion has also implemented a budget structuring

¹⁰ Pratama, Yoga Arjas. "Integrasi pendidikan madrasah dalam sistem pendidikan nasional (Studi kebijakan pendidikan madrasah di Indonesia)." *Al-Tadzkiyyah: Jurnal Pendidikan Islam* 10, no. 1 (2019): 95-112.

¹¹ Ali, Muhammad. *Kebijakan pendidikan menengah dalam perspektif governance di indonesia*. Universitas Brawijaya Press, 2017.

and redistribution policy for 2020. There has been a diversion of Rp. 319,107,804,160, cuts to the 2021 budget after the publication of Circular Letter of the Minister of Finance Number: S-30/MK.02/2021, there were two budget transfers amounting to Rp.483,541,964,000, and Rp. 66,766,561,128,000, (Ministry of Religion, 2020). *Refocusing* also influences the size of the budget managed by the Ministry of Religion, including the Madrasah education sector. The Regional Office of the Ministry of Religion of DKI Jakarta Province is also *refocusing* since 2020 (Silalahi & Ginting, 2020).¹²

Table of Recapitulation of the Budget Ceiling for the Competency and Professionalism Improvement Program for Teachers and Education Personnel for the 2019-2021 Fiscal Year

Initial ceiling data	Size
2019	Rp. 339,643,000,000,-
2020	Rp. 92,968,000,-
2021	Rp. 114,863,262,000,-

Source: State Budget Entry List for Madrasah Education, Regional Office of the Ministry of Religion, DKI Jakarta Province.

The data above illustrates that there was a very significant decline of more than 200% from 2019 before the pandemic and 2020 following the implementation of the refocusing policy then increasing in 2021. The budget implementation design before the pandemic was implemented as described in the following table:

Table implementation of training to Increase the Competency and Professionalism of Teachers and Madrasah Education Personnel in 2019.

No	Name of activity	Budget	Implementation Procedures
1	Training Increasing Supervisory Competency	Rp. 90,000,000,-	<i>Cost Sharing with DKI Jakarta Provincial Religious Education and Training Center (2 batches)</i>
2	Training for the Formation of Supervisory Candidates	Rp. 30,000,000,-	<i>Cost Sharing with the Ministry of Religion's Technical Training Center (1 batch)</i>

¹² Taufik, Taufik. "Manajemen pembiayaan pendidikan berbasis aplikasi elektronik rencana kerja anggaran adrasah (e-RKAM) di Madrasah Tsanawiyah Al-Qodiri IV Wringin Agung Jombang Jember." PhD diss., UIN Kiai Haji Achmad Shiddiq Jember, 2023.

3	Coaching Outstanding Teachers and Education Personnel	Rp. 15,000,000,-	Collaboration with the DKI Jakarta Province Education Quality Assurance Center and the Provincial Religious Education and Training Center. DKI Jakarta
4	Madrasah Supervisor Competency Training	Rp. 90,000,000,-	Collaboration with the Chair of the Provincial Working Group

Source: processed by the author based on the 2019 Teacher Section Accountability Report.

Teachers are one component of the education system whose role is very important. It can be said that teachers are the driving force of learning, especially that which occurs within schools. It can be said that the teacher is a central figure in education, because his role is to drive and facilitate learning.¹³ Teachers are facilitators who plan to use flexible strategies, transparent assessment methods and activities in the learning process that can encourage students to participate actively. In addition, driving instructors also receive student feedback about ongoing learning. Enables the development of an atmosphere of critical thinking, collaboration, communication and creation in accordance with the character needed in the RI 4.0 era.¹⁴

To successfully employ teachers with high qualifications and professional skills, teachers must continuously develop their skills and knowledge, supported by various academic development programs.¹⁵ However, the confusing budget reduces the school environment budget and in this case the madrasah in terms of operations. Implementation of activity programs before the coronavirus pandemic made it possible to carry out collaboration with a financing distribution system between the Madrasah Education Sector, Regional Office of the Ministry of Religion, DKI Jakarta Province and various related parties so that it was more effective and efficient. However, after the pandemic occurred, the opportunity to carry

¹³ Fatori, Malik. "Peran Kepala Madrasah Dalam Meningkatkan Mutu Guru Di Mts Nurul Falah Talok Kresek Kabupaten Tangerang." *Tarbawi: Jurnal Keilmuan Manajemen Pendidikan*3, no. 02 (2017): 168-182.

¹⁴ Sabri, Ahmad. *Pendidikan Islam Menyongsong Era Industri 4.0*. Deepublish, 2020.

¹⁵ Musfah, Jejen. *Peningkatan kompetensi guru: Melalui pelatihan dan sumber belajar teori dan praktik*. Kencana, 2012; Mulyatiningsih, Endang, Sutriyati Purwanti Sugiyono, and S. Purwanti. "Pengembangan edupreneurship sekolah kejuruan." *Yogyakarta: Universitas Negeri Yogyakarta* (2014).

out the main tasks and functions using a similar model could not be implemented due to budget limitations.

As we all know, APBN planning starts from January to July of the previous year to determine programs/activities and the amount of the budget that will be implemented in the coming year. Then budget discussions will be held from August to October where discussions will be held between the government and the People's Representative Council in a plenary meeting which provides an entry point for the Legislature to submit proposals which of course will result in changes to the APBN plan. If the DPR has received approval at the end of October, the APBN determination can be ratified, which will then be stated in a Presidential Regulation regarding the details of the APBN. The implementation of the APBN begins with the ratification of the budget implementation document by the Minister of Finance and conveys it to the Minister/head of the Institution. The process of monitoring the implementation of the APBN can be carried out throughout the current year or the year related to accountability for the implementation of the APBN.

Reform in budget preparation is very necessary in the midst of current economic conditions, a paradigm shift regarding a budget context that is more developed, adaptive and able to answer challenges, as is the approach from Francesco & Alfred in their book *balancing Controls and Flexibility in Public Budgeting a New Role for Rules Variability 2016* explains that *the rise of nonroutine problems and the misalignment of public organizational structures and capabilities. It explores how different and expanding forms of policy complexity and environmental turbulence is challenging public officials to become more collaborative, agile, and resilient in the way they respond to nonroutine problems.* Flexibility Public Budgeting in the theory above can be realized with three provisions, namely *Agreement on Purpose, Mutual Commitment between the parties and Create Agile organizations.*

Therefore, researchers are interested in conducting research on impact issues *Refocusing* in realizing budget flexibility in the implementation of the program to increase the competence and professionalism of state madrasah teachers within the regional office of the DKI provincial ministry of religion Jakarta. This Research important because, the savings policy implemented has changed the structure and size of the managed budget. Besides that, Refocusing Also causing a decrease in the amount of the Ministry of Religion's budget for education which affects the implementation of strengthening the implementation of the task of

increasing teacher competence and professionalism.

General Overview of Madrasah in the Environment Ministry of Religion, DKI Jakarta Province

The main target in this research is the Education Unit under the supervision of the Regional Office of the Ministry of Religion of DKI Jakarta Province, namely Madrasah. The Education Unit is at the forefront of implementing programs to improve the quality of teaching staff. This research involved Madrasahs, both public and private, and all levels were used as samples to better reflect conditions and present the facts needed in this research. In this case, those involved are the teacher and head of the madrasah.

Madrasah is The name for an institution or forum that accommodates the process of transformation of knowledge has experienced a development in meaning over the historical development of the Muslim community from the time of the Prophet until now. Madrasah is interpreted as a term that refers to the learning process from informal to formal. Madrasas are one type of Islamic educational institution that is operated, alongside mosques and Islamic boarding schools. The process of birth and dynamics of madrasas as one of the formal Islamic education institutions in Indonesia is a further development or renewal of Islamic boarding school and mosque/surau educational institutions.

Madrasah comes from the word *darasa* which means a place to sit for learning. In the Indonesian context, the term madrasah has merged with the term formal school or college under the guidance of the Ministry of Religion. Madrasas have been widespread in Indonesia as educational institutions since the beginning of the 20th century, this coincided with the emergence of Islamic organizations, such as Muhammadiyah, NU, and others. The development of madrasas in the early days of independence was closely related to the role of the Department of Religion, which was officially established on January 3 1946. This institution intensively fought for the politics of Islamic education in Indonesia. The Department of Religion can be said to represent Muslims in fighting for the implementation of Islamic education more widely in Indonesia. In relation to the development of madrasas in Indonesia, the Department of Religion is a mainstay that can politically elevate the position of madrasas so that they receive serious attention among leaders who make policies.

The following is madrasa data by level in Jakarta which can be seen in the following table:

NO	DISTRICT/ CITY	R.A		MI		MTS		M.A		AMOUNT	
		Private	Countr y	Private	Countr y	Private	Countr y	Private	Countr y	Private	
1	Central Jakarta	84	1	14	1	8	1	6	3	112	
2	North Jakarta	160	3	69	4	27	2	11	9	267	
3	West Jakarta	182	4	113	9	33	6	10	19	338	
4	South Jakarta	233	6	133	9	57	5	22	20	445	
5	East Jakarta	337	7	124	18	80	8	21	33	562	
6	Thousand Islands	7	1		1			1	2	8	
AMOUNT		1,003	22	453	42	205	22	71	86	1,732	

Education Application Data Management Information Systems (EMIS, 2022)

In the educational unit table above, the nomenclature of educational levels under the guidance of the Ministry of Religion is different from the mention of levels in the Ministry of Education and Culture, in the Ministry of Religion the level of early childhood education is called Raudatul Athfal, primary education is called Madrasah Ibtidaiyah, secondary education is called Madrasah Tsanawiyah and Madarsah Aliyah is the term upper level education. From the comparison of the number of institutions, it can be concluded that the proportion between state and private Madrasahs is very unequal. The total number of State Madrasahs is only 86 educational units, while Private Madrasahs reach 3,464 educational units. This reflects that the state madrasah as the smallest supervisory unit in its area is very unbalanced and this makes it difficult to implement the program because the budget is not sufficient to cover all the surrounding private madrasahs. In this research, the number of informants will be selected randomly by involving public and private education units, at primary to upper secondary education levels at the city and district levels so as to obtain a complete and comprehensive picture.

Based on the results of field observations carried out by researchers, the Regional Office of the Ministry of Religion of DKI Jakarta Province, in this case the field of madrasa education, has started online -based training and prioritizes program implementation through teacher working groups that have been formed according to the levels and subjects that have been taught as per the results of observations as stated in following:

Aspect Supporter Achieved Agreement in Sustainability of Activity Programs In the middle *Policy Refocusing*.

Training online based to be solution in respond the budget component for implementing functional duties which of course focuses on fostering capacity building for all teaching staff, in 2020 and 2021 which no longer exists.¹⁶ To use reach hope together then the teacher as actor key in the implementation of education has been have commitment will Keep going carry out training programs in the middle limitations budget. Presidential Regulation of the Republic of Indonesia Number 4 of 2020 (Covid 19) concerning the restructuring of activities, budget reallocation, and procurement of goods and services related to accelerating the handling of the corona virus disease. Based on regulation the refocusing on aspects of activities, budget redistribution, and procurement of goods and services related to efforts to increase COVID compliance by departments/agencies and local governments.

Ministries/Agencies and Regional Governments are instructed to prioritize budget allocations for activities to handle Corona Virus by *refocusing* activities and reallocating budgets. So that matter the own the impact on institutional ministry spending experienced a decline due to the policy of *refocusing* activities and budget allocations for institutional ministries in accordance with Presidential Instruction Number 4 of 2020 where the budget allocation will be used to finance the handling of the pandemic, namely in the form of support for the health sector budget and the national economic recovery budget.

Same pattern found in research previous that is study related *Global Crisis and Its Impacts on Russia: Refocusing Policy on Households* composed by Zeljko Bogetic in 2009, there were equality pattern Russia prefers to reallocate the state's household budget to implement treatment programs crisis economy in 2009. there is relevance to prevention crisis economy with method diversion budget on Russia, has pattern net the same safeguards. This thing contradictory with theory (Forrester & Mullins, 1992) and Anessi Pessini et al can push change policies in budget preparation that have an impact on outcomes. Forrester and Mullins (1992), explain that the budgeting process is back in year walk will influence policy. In the future,

¹⁶ Hastowo, Afif Tri, and Muhammad Abdur. "Analisis Kemampuan Manajerial Kepala Sekolah Dalam Implementasi Pembelajaran Daring." *Scholaria: Jurnal Pendidikan Dan Kebudayaan* 11, no. 3 (2021): 252-263.

budgeting and re-budgeting are two components that have the same characteristics.

On criteria aspect shopping goods *Refocusing* give impact decline budget, especially on shopping goods cost meeting / meeting To use carry out training together moment covid pandemic and budget transportation, where budget the is support in effort enhancement deep teacher competence matter This is the outcome of the program for improvement source Power power educator. By practical training that uses components above Already No can held as before exists pandemic. Criteria aspect capital expenditure is *Refocusing* give influence Enough strong in giving facility in especially program implementation about availability of learning media form books and tools art However during the pandemic matter This can be tolerated with make activity online. On criteria shopping employee impact significant *Refocusing* to shopping employee only impacted on shopping later overtime create energy educator must accept if partial work big done outside working hours No paid off.

So that can concluded that in matter aspect *Refocusing* shopping goods give impact decline budget by implementers activities, limitations budget the is support in effort enhancement deep teacher competence matter This is the outcome of the program on improvement source Power power educator. By practical training that uses component above Already No can held as before exists pandemic.

Three conclusion will impact *Refocusing* to specifically type supportive financing implementation of training programs felt by the respondents in matter This is implementation activity namely Teacher. Then researcher dig aspect build agreement will implementation of the program, where training results which is organized by the online-based and prioritized madrasa education sector learning bro peers are the solution effective in responding to the budget components for implementing functional duties which of course focus on fostering capacity building for all teaching staff, in 2020 and 2021 which no longer exist. To use reach hope together then the teacher as actor key in the implementation of education has been have commitment will Keep going carry out training programs in the middle limitations budget.

Agreement All Internal Stakeholders Carry out Program Sustainability.

Agreement together followed with commitment in form preparation of activity programs, to be A synergy so that can together the same realize

objective together. In matter in this case, the teachers work together with other parties and friends colleague in implementation training. As listed in (Law No. 23 of 2003 concerning the National Education System, CHAPTER I Article 1, 2003) mentioned that "Education is business conscious and planned For realize atmosphere learning and the learning process for participants educate in a way active develop potency himself For own religious spiritual power, control self, personality, intelligence, morals noble, as well necessary skills himself, society, nation and state". For realize business the walk in a way systematic, as well capable build culture learning, Teachers have position is very important. In the indicators that reveal there is *Mutual Commitment Between Parties This time, the researcher prepared questions to city level policy makers*, namely section heads and madrasah heads, which were the same, aimed at Education Personnel with different perspectives in order to gain a strong connection in realizing commitment.¹⁷

Based on the results of interviews with a number of sources, it can be seen that the budget reduction has not reduced the enthusiasm of teachers and policy makers in providing and also receiving training to increase teacher competence and professionalism. Several resource persons took the initiative to take part in training independently, even spending personal funds, looking for appropriate training that did not cost money, or collaborating with educators or participating in various available webinars. This truly proves that there is still *Mutual Commitment Between The Parties* in the madrasa environment. Policy makers really try to provide support to teachers in providing training facilities and infrastructure, while there are budget limitations so that there are teachers who do not receive training facilities, this can be overcome by the teacher being willing to independently carry out self-development training.

There are efforts to identify cooperation partners by policy makers so that they can continue to carry out training, namely community service from State Universities, DKI Jakarta Provincial Religious Education and Training Centers, internal resource persons/peer tutors, Madrasah Heads as Resource Persons and looking for Resource Persons from CSR/or colleagues. unpaid online services as well as teacher working groups. Apart from participating in partner training as supported by policy makers, teacher

¹⁷ , Taufik Abd, and Humaerah Humaerah. "Madrasah Bermutu: Kepemimpinan Kepala Madrasah Dalam Mengembangkan Budaya Mutu." (2022).

respondents also used paid methods and using personal funds so that they could still take part in the desired training.

The obstacles experienced certainly occur in the field considering that the implementation of more online-based training has a less than optimal impact, unequal access to the training received, as well as adjustments to the teaching schedule so that students continue to receive learning. This is overcome by assigning turns to take part in online training. Stakeholder policy also stipulates certificate upload system training to use supervise implementation training, controlling quality as well as arrange scheduling. Matter This prove that *Mutual Commitment Between the Parties* is very important in face subtraction budget and make it happen flexibility budget.

This is also in line with research compiled by *Thomas Eastermann, Enora Bennett Pruvot, Veronika Kupriyanova and Histiyana Stoyanova* where the research has a background regarding the economic crisis in 2008 which hit European funding University The association decreases, thus having a negative impact on university or college income. A series of well-designed policy responses to the crisis mitigated some of the impact on the university sector. This research provides an illustration that the Higher Education sector in Europe was affected by the economic crisis in the current year, so that implementing programs amidst budget constraints due to the crisis requires collaboration from the government to other supporting institutions.¹⁸ So that relevance study This with research at European University is found in Achievement agreement and collaboration together is step appropriate in cope subtraction budget moment crisis hit.

Steps for all stake holders dig potential, opportunity and independence in realize flexibility budget.

The final analysis is onedecider can or or not budget government become flexible is How after obtained fact about impact from *Refocusing* budget with put forward build equality goals and commitments are formed in realize objective with each other support, overcome constraint as well as collaborate. The researcher will dig information about potential, opportunity and independence in find method overcome limitations budget

¹⁸ Winanti, Poppy S., Paska B. Darmawan, and Treviliana E. Putri. "BAB 2 Komparasi Kebijakan Negara: Menakar Kesiapan dan Kesigapan Menangani COVID-19." *Tata Kelola Penanganan COVID-19 Di Indonesia*, edited by Wawan Mas' udi and Poppy S. Winanti, Mei (2020): 19-45.

that has potency pattern nimble budget as well as adaptive.

Indicator that organization the is adaptive Of course no regardless from two indicator previously that is *agreement on purposes and mutual commitment between parties*,¹⁹ stages carried out by researchers focus on stakeholder policy as it were following: first, researcher lift return about means infrastructure to use explore deep about the most frequent means used and how its implementation more deep so that looks constraint as well as strength Work The same between executor with holder policy.

Second, when facing constraint as well as try Overcoming it. This is one of the keys to realizing an adaptive and strong budget design in facing crises targeting policy makers with the criteria of finding potential from within or outside the institution that has been successfully explored through the process of agreeing on the same goal in implementing the program even within budget limitations.

And thirdly, by providing access to services and facilities, teachers and policy makers can discover potential from within and outside the institution. The manifestation of synergy, apart from achieving goals more quickly, is that the government is more adaptive in dealing with the economic crisis both in terms of the budget and the implementation of its functions. In this case, policy makers collaborate with external parties in providing training to teachers to increase their competency. Stage This Then determine conclusion is theory *flexibility of budgeting* from Michael Di Francesco and Jhon Alford can implemented in the Madrasah Education Sector of the Regional Office of the Ministry of Religion of DKI Jakarta Province.

a. Access service facilities and infrastructure

Stakeholder policy still give access service facilities and infrastructure as form utilization source existing power for teachers can explore his abilities in develop his knowledge. From the structural aspect, the tasks, functions and authority of who does what is very clearly divided in relation to planning coordination and implementation. From the system aspect, related to regulations, procedures and risk management, it shows problems related to budget

¹⁹ Ring, Peter Smith, and Andrew H. Van de Ven. "Developmental processes of cooperative interorganizational relationships." *Academy of management review* 19, no. 1 (1994): 90-118.

flexibility originating from existing regulations.

As stated by the K3 resource person, namely Mrs. TNL, a Madrasah Tsanawiyah teacher in Jakarta, regarding how to communicate and continue to carry out training when budget constraints

"I use a group approach whatsapp to my students, increasing their knowledge by reading and taking part in training. "During the budget transition period, we cannot get support from policy makers or school principals, so I will take part in online training which is provided free of charge."

Access to online services can be obtained simply by using communication services on a device, the school also provides virtual facilities that can be used by education staff. This was also conveyed by the K3 resource person, namely Mrs. ESA as a teacher from Madrasah Tsanawiyah Jakarta. The infrastructure provided by education units is sometimes inadequate so that they often end up training selectively and independently. However, apart from madrasas, sometimes they obtain virtual facilities by collaborating with educational training institutions, both government and non-government. Once again the key to success is cooperation between teachers, this was expressed by Mrs. NML regarding how to respond to Jakarta's budget limitations as follows;

"To stay positive and have creative ideas, I tend to practice and share with my colleagues. Whether it's practicing or studying online. This is what I did to reduce the cost budget."

Establishing effective communication and being able to respond to budget limitations is one step in exploring the potential to find ways to become independent in overcoming existing limitations as mentioned by Mrs. NML. Even though budget constraints are limited, teachers must still think positively and also have creative ideas in responding challenge. Things you can done is with do discussion open with colleague colleague nor Study in a way personal using available media.

With exists training with KKG friends or peer tutor training can open network as well as outlook in face conditions in the environment school. The teachers from each madrasah can each other explain condition in the environment school and each other give suggestion in face condition that. Criteria for access and services during the pandemic can be concluded from the results of interviews and field observations

where they train together, while access and services can be obtained from independent institutions, education units, teacher working groups or training institutions. from the religious ministry or from outside. The location that is a place for group learning which is often called a studio is a madrasah classroom because it is free and comfortable to use. Offline facilities are also trying provided by the Madrasah Guna support activity Study with educators, usually provided room class equipped with infocus as well as supported devices.

b. Potential findings from inside or outside the institution

This is one of the keys to realizing an adaptive and strong budget design in facing crises targeting policy makers with the criteria of finding potential from within or outside the institution that has been successfully explored through the process of agreeing on the same goal in implementing the program even within budget limitations. As the research background is supported by facts and studies originating from previous research, it emphasizes the importance of quick and appropriate action in dealing with the economic crisis which gives rise to budget adjustments, accompanied by innovation both programmatically. This matter is explained by the results of interviews from K1 of the Ministry of Religion Seribu District regarding how to find potential from within and outside the institution to overcome budget limitations is the same as previously stated in relation to the commitment of all stakeholders to work together.

In terms of finding potential from within and outside the institution, the connection is that when limitations exist, the parties within it are able to find potential or alternatives that can be used to deal with these conditions. Find possible potential unearthed in a situation that is not like usually is one synergy for overcome moderate problem happened. So that find possible opportunities for support the program at the moment budget reduce is one a must solution thought by the authorities policy as well as teachers. Limitations budget the succeed making Mr. ES as Head Madrasah Education Section of the Ministry of Religion District. One thousand for do cooperation with hall training as well as For guard trust teacher, he also gives support moral form enthusiasm and motivation so that teacher confidence and enthusiasm remains awake.

In general, for every opportunity that you want to achieve, there

are certainly superiors and obstacles that may be encountered, in this case the costs are due to regional differences so that transportation costs have to increase while honorariums or overtime costs and other activities are reduced. There is a need to map these problems to be able to explore wider potential, namely by maximizing existing funds and self-help by policy makers and teachers. However, regarding this matter, is there a target for equal distribution of teachers and what kind of training programs are needed by teachers ?

Through the results of the interviews, it can be seen that the policy stakeholders who are the Heads of the Madrasah Education/Islamic Education Section at the Seribu Islands Ministry of Religion Office continue to work together to provide training programs to teachers, even though they have various obstacles in their implementation. This is also the result of an interview the researcher conducted with K2 as the Head of the Jakarta State Madrasah Tsanawiyah (MTS) School which stated the same thing regarding the same question. This also has an impact on the achievement of the training program that teachers want to achieve, with cooperation and collaboration from various parties in the organization, training can still be carried out even within budget constraints. By general Internal potential in implementing training can be discovered and used optimally, the madarsah head as a policy maker in the madrasah also tries to explore the potential of partners who can provide financial assistance.

This is also in accordance with previous research conducted by Jamila Lestiyowati, Abdila Faza Kautsarina in 2020. Budget cuts have an impact on reducing the number of training providers. Education and training that can still be carried out by the Yogyakarta Ministry of Finance Training Center, choosing to carry it out online, apart from being in accordance with remaining funds, is also an innovation amidst budget constraints. In the face of a decrease in the budget, we must encourage fast and innovative anticipatory steps and of course the commitment of all stakeholders is required holder in carrying it out. So the results of this research are in line and relevant with previous research, namely that in facing the crisis that occurs, innovation and commitment from all parties are needed to be able to achieve targets and contribute to improving madrasah teacher education. The results of research by teachers and policy makers can become one of the points

supported by the creativity of budget implementers in exploring potential, choosing the most effective and efficient access independently, both from within and outside the Education Unit in limited conditions.

c. collaborative and adaptive program implementation patterns.

By providing access to services and facilities, teachers and policy makers can discover potential from within and outside the institution. The manifestation of synergy, apart from achieving goals more quickly, is that the government is more adaptive in dealing with the economic crisis both in terms of the budget and the implementation of its functions. In this case, policy makers collaborate with external parties in providing training to teachers to increase their competency. Apart from training activities held by the government or private parties who care about the fate of madrasas, what the head of the madrasah does is to involve teachers in taking part in MGMP, KKG, discussions, seminars and workshops.

This matter is explained by the results of the interview from K1, namely Mr. ES as Head of the Madrasah Education Section of the Ministry of Religion Seribu Islands Regency regarding how you collaborate to be able to overcome budget constraints in creating training programs is as mentioned in the previous interview, namely a form of collaboration which is the result of finding potential or opportunities, of course it is a collaboration produced by all parties involved.. So that form the collaboration that Mr ES means is cooperate with hall training so that the Education Unit still have the opportunity to improve competence.

As we know, the Seribu Islands district has a different geographical situation from the rest of Jakarta City, the islands need training support and the decision of the head of the Education section to bridge the Education Unit in the Thousand Islands region to collaborate with the Provincial Religious Education and Training Center. DKI Jakarta to be more efficient and usually done online. So that collaboration between Head Education Section with Institutions or party third can push improving teacher competency programs is something very important thing when limitations budget.

Based on the results of interviews with K3 which stated that there was a need to sharpen the independent curriculum, this could

actually be an improvisation in terms of budget flexibility. Because the independent curriculum focuses on essential material, students have plenty of time for in-depth learning of basic competencies, for example literacy and numeracy. So that teachers are more flexible in carrying out differentiated learning according to students' abilities. This also has an impact on the achievement of the training program that teachers want to achieve, with cooperation and collaboration from various parties in the organization, training can still be carried out even within budget constraints. Collaborative and adaptive program implementation can be achieved if all stakeholder holders are able to support each other together, explore potential and quickly resolve obstacles together to form an agile work team.

This is also in accordance with previous research conducted by Jamila Lestiyowati, Abdila Faza Kautsarina in 2020. Budget cuts have an impact on reducing the number of training providers. Education and training that can still be carried out by the Yogyakarta Ministry of Finance Training Center, choosing to carry it out online, apart from being in accordance with remaining funds, is also an innovation amidst budget constraints. the relevance of this research lies in facing a reduction in the budget, we must encourage fast and innovative anticipatory steps and of course the commitment of all stakeholders is required. holder in carrying it out.

The results of this research are in line and relevant with previous research, namely that in facing the crisis that occurs, innovation and commitment from all parties are needed to be able to achieve targets and contribute to improving madrasah teacher education. And in accordance with the theory that explains *Create Agile Organizations* are one of the points supported by the creativity of budget implementers in exploring potential, choosing the most effective and efficient independent access, both from within and outside the Education Unit in limited conditions.

In accordance with Law Number 1 of 2004 concerning State Treasury, based on a review of policies regarding state budgeting, we can conclude that there is a fairly long process and a review by APIP when determining the budget allocation before it is then approved to become DIPA. The implementation and management of the budget must be accountable, accompanied by supervision by the state financial auditor. If *refocusing* occurs which then affects the budget size

significantly then it will be systemic change the established performance plan. Policy makers are asked to explore potential which will later be proven by work agreements before and after DIPA is approved without changes the outcome you want to aim for. A flexible budget is supported by access to infrastructure to realize the commitment to continue implementing activity programs, all parties can discover potential and achieve collaboration and adaptation so that the government is still able to achieve the vision and mission that has been set despite uncertain economic conditions.

In this research, the third indicator is *Create Agile Organizations*,²⁰ regarding criteria for access to facilities and infrastructure services. The infrastructure provided by education units is sometimes inadequate so that they often end up training selectively and independently. However, apart from madrasas, sometimes they obtain virtual facilities by collaborating with educational training institutions, both government and non-government. The key to success is solid cooperation, both between fellow teachers and policy makers.

The criteria for potential findings can be concluded that potential from outside the agency is community service from universities, financial assistance from partners and the use of instructors who can provide the required knowledge. Whereas from in the agency there is training hall training, peer tutoring, madrasa head provides training and optimization online facilities that include teaching methodology through KKG/MGMP. Collaborative implementation of programs with targets and supervision carried out by madrasah heads of teachers conducting training is the key to the direction of the program being implemented so that if changes occur, policy makers and implementers can adapt responsively.

Conclusion

Research results show that Refocussing has significant impact to competency and professionalism of Madrasah teachers. Program This give relevant and depth training in various aspect religious teaching, methods learning, and management class. Teachers report enhancement impactful

²⁰ Lowry, Paul Benjamin, and David Wilson. "Creating agile organizations via IT: The influence of internal IT services perceptions on IT service quality and IT agility." *The Journal of Strategic Information Systems* 25, no. 3 (2016): 211-226.

knowledge and skills positive on quality teaching them. Besides that, Refocussing also improves professionalism of Madrasah teachers in matter communication, collaboration, and development self. The teachers feel more believe self in face challenge in teaching and more Ready in provide environment inclusive and fun learning for students.

However, research this also identifies a number of challenges faced by Madrasah teachers in implementation of Refocussing, such as limitations source power and lack thereof adequate support from party school. Therefore, it is recommended that the Ministry of Religion of DKI Jakarta Province improve effort in give ongoing support to the Madrasah teachers and make sure availability source adequate power For implementation of the Refocussing program. Study This own implications important for development religious education in Indonesia, in particular in increase competency and professionalism of Madrasah teachers. Research results This expected can become base for improvement and development of the Refocussing program as well policy religious education in the future.

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