A Policy Analysis of Islamic Education Budget in Indonesia

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Abstract
Budget policies for Islamic education in contemporary Indonesia, especially in the post-New Order era, are still within the authority of the management of the Ministry of Religious Affairs (MORA) of the Republic of Indonesia. In terms of quantity, the amount of budget obtained is still in the low category compared to the national education budget received by the Ministry of Education and Culture and the Ministry of Research, Technology, and Higher Education. Moreover, the budget received by the MORA is not all for the implementation of Islamic educational institutions but also for other non-Islamic educational institutions which are the responsibility of the ministry. Therefore, this paper discusses the policies of the Islamic education budget in Indonesia and the

Abstrak

Kata Kunci: Pendidikan Islam, Kebijakan Anggaran, Kementerian Agama
impacts of these policies on the implementation and sustainability of the quality of Indonesia’s Islamic education. This paper exposes that Islamic education policies are always placed at a crossroads. In this context, the Islamic education budget policy is face to face and even contrasted with other policies. The problems with the political policies of the education budget, including those in the Islamic education budget policy in contemporary Indonesia, still need to be continuously monitored, evaluated, and implemented in relation to existing policies to optimize while providing better solutions and contributions.

Keywords: Islamic Education, Budget Policy, Ministry of Religious Affairs

INTRODUCTION

The policy of the Islamic education budget in the post-New Order Indonesia is one of the complex and crucial problems. Ali Masykur Musa addresses the question of the commitment of policymakers, including the DPR and the government so far to realize the political policies of the national education budget, including for Islamic education, at least 20 percent in each state budget. Ali Masykur Musa also suggested that education should be directed to open critical understanding and search for alternatives to the limitations of social structures in creating a just, open and participatory society. In reality, it has been stipulated in the 1945 Constitution Article 31 paragraph (2): “Every citizen must take basic education and the government must pay for it”. Paulo Freire, a critical education thinker, once emphasized that political policy determines the direction of education development. Freire views the politics of education as having an important value in determining a country's educational performance. Nations with poor political education, usually, their educational performance must also be poor. Conversely, countries with good political education, their educational performance will also be good (Abdushomad, 2014; Anderson, 1998).

Here, Anita Lie also said that the education sector was the sector that had the most role to advance and prosper the community. According to Anita, education can also prevent horizontal conflicts that are currently rife. Therefore, the government through the Ministry of Education and Culture must ensure that the education sector can be increased with a budget that is available and used properly, without corruption. According to Anita Lie, building quality education can be realized if the funds allocated have been used according to the procedure. For this reason, close supervision in its implementation needs to be continued. The question, is the use of funds that are appropriate as they should?
Yusuf Aziz, an education observer from Banda Aceh Syiah Kuala (Unsyiah) University, said that budgetary commitment is one of the efforts to build a better education sector in the future. Yusuf Aziz also said that every momentum of the commemoration of National Education Day should be utilized by the Central Government, regional and district/city to re-evaluate the adequate budget allocation for the education sector at various levels. This portrays the role of government in escalating the education sector regarding determined regulations (Hasanah, Gustini, & Rohaniawati, 2016).

The current budget allocated, which is 20 percent, is not yet entirely for the development and improvement of the quality of education, because it includes salary and so on. According to Aziz, through a budget policy that is fully used for fostering and enhancing education support will be able to advance education throughout Indonesia. Therefore, he suggested, the government should allocate a sufficient budget to improve various sectors supporting the quality of education in all provinces in Indonesia. He said a greater budget commitment in the education sector would be able to produce better quality of education in the future. Yusuf Aziz also explained that realizing quality education must follow all standards, namely from supporting facilities, teachers, curriculum and education management and others. In this context, Indonesia already has standards for education, but in its implementation, it has not run optimally (Apple, 2004; Arifi, 2010).

This point may speak that if it is implemented to the maximum a variety of national education standards will be able to realize the government's desire to make 2045 a golden year for education in Indonesia. If you look closely, the Indonesian government has been continuously striving by paying great attention to the development of education to achieve the country's goals, namely to strive for and organize a national education system that enhances faith and piety and noble character to educate the nation’s life, including Islamic education. However in reality, it can be noticed that our educational policies and practices are still far from the hope. Until now, our education is also still faced with a big challenge to educate the nation's children. In this context, this present study urges to investigate Islamic education policies, including an important part in ensuring the direction of national education progress.
POLICIES OF ISLAMIC EDUCATION BUDGET IN INDONESIA AND THEIR IMPACTS ON SUSTAINABILITY AND QUALITY OF INDONESIA’S ISLAMIC EDUCATION

The current study reports that the low budget of Islamic education in the Ministry of Religious Affairs (MORA) of the Republic of Indonesia, from the old order era to the post-New Order era, had not yet experienced significant changes. The absence of a significant change in policy such is certainly not about making policies without reason and arguments of the government and policy-makers (Lukens-Bull, 2013). Nonetheless, the budget for national education was also recognized as lacking by the Ministry of Education and Culture and observers of education in Indonesia. This is where the government’s commitment is always questioned by lots of people and naturally reasonable because the mandate of the law has been given to the state as the executor who is fully responsible for the implementation of the educational policy rules, but in reality, there is always a distinction (Azra, 2002; Arifin, 2017).

Juridically, the education budget policy in Indonesia, including the Islamic education budget policy, is guaranteed in the 1945 Constitution, Law No. 20/2003 on the national education system, Government Regulation No. 55/2007 on religious education and Minister of Religious Affairs Regulation No. 16/2010 on the management of religious education in schools. The 1945 Constitution Article 31 of the fourth amendment of 2002 emphasizes that: (1) Every citizen has the right to education; Every citizen must attend basic education and the government must pay for it; (2) The government strives and organizes a national education system that enhances faith and piety and noble character in the context of intellectual life of the nation; (3) The state prioritizes the education budget of at least twenty percent of the state income and expenditure budget as well as from the regional income and expenditure budget to meet the needs of implementing national education; (4) The government advances science and technology by upholding the values of religion and national unity for the advancement of civilization and the welfare of humanity.

Law No. 20/2003’s Chapter XIII, in one separate chapter, consisting of four articles (Articles 46, 47, 48 and 49) deals with funding responsibilities (Article 46), funding sources (Article 47), management of education funds (Article 48), and allocation of education funds (Article 49). The details are regulated in the following
articles: First, Article 46 regarding funding responsibilities explains: (1) Educational funding is a joint responsibility between the government, regional government, and the community. (2): The government and regional government are responsible for providing the education budget as stipulated in article 31 paragraph (4) of the 1945 Constitution of the Republic of Indonesia; (3) Provisions regarding the responsibility for funding education as referred to in paragraph (1) and paragraph (2) are regulated further with government regulations. Second, Article 47 regarding sources of education funding: (1) Sources of education funding are determined based on the principles of justice, adequacy, and sustainability; (2). The government, regional government, and the community mobilize available resources by the applicable laws and regulations; (3) Provisions regarding the source of education funding as referred to in paragraph (1) and paragraph (2) are further regulated in government regulations. This law highlights the inclusion of “to have strong religious commitment” and “to have religious devotion” as the main aspects to be included in the aim of the national education system, as well as in the aim of religious education in Indonesia (Yusuf & Sterkens, 2015: 116).

Third, Article 48 regarding the management of education funds asserts: (1) Management of education funds is based on the principles of justice, efficiency, transparency, and public accountability; (2) Provisions regarding the management of education funds as referred to in paragraph (1) shall be further regulated by government regulations. Fourth, Article 49 concerning the allocation of education funds points out: (1) Education funds other than teacher salaries and official education costs are allocated a minimum of 20% of the State Budget (APBN) in the education sector and a minimum of 20% of the Regional Budget (APBD); (2) Teacher and lecturer salaries appointed by the Government are allocated in the State Revenue and Expenditure Budget (APBN). (3) Education funds from the government and regional government for education units are given in the form of grants by applicable laws and regulations. (4) Education funds from the government to local governments are given in grants by applicable laws; (5) Provisions regarding the allocation of education funds as referred to in paragraph (1), paragraph (2), and paragraph (3), and paragraph (4) are further regulated by government regulations.

Moreover, Minister of Religious Affairs Regulation No. 16/2010 concerning the management of religious education in schools, especially Chapter VIII, regarding
Financing in Article 25 enacts that: (1) Funding for the implementation of religious education in schools is the responsibility of the government, regional government, and Society; (2) The financing of the implementation of religious education in schools organized by the government is the responsibility of the government; (3) The financing of the implementation of religious education in schools organized by the regional government is the responsibility of the regional government and/ or the government; (4) The financing of the implementation of religious education in schools organized by the community is the responsibility of the education unit and education provider; (5) Funding for the implementation of religious education in schools as referred to in paragraph (2) includes religious education facilities and infrastructure, intra-curricular and extracurricular activities of religious education, incentives and allowances for teachers and supervisors of religious education, and help with operational costs for professional organizations of educators and religious education staff.

From the explanation above, our constitution and legislation have mandated that education be a priority in nation-building as evidenced by an optimal guarantee of financing the delivery of education. In this context, it certainly includes a budget for Islamic education in Indonesia. We know that amendment to the 1945 Constitution of the Republic of Indonesia and Law No. 27/2009 concerning the People’s Consultative Assembly (MPR), the House of Representatives (DPR), Regional Representative Council (DPD), and Legislative Council (DPRD) has set the DPR in a strategic position and function in terms of the formation of laws, determination of the state budget, and supervise the implementation of the law and the state budget and other related matters. These changes have consequently increased the role and function of the Indonesian parliament. As a state institution that carries the mandate and aspirations of the people of Indonesia, the DPR is demanded to produce optimal performance.

In the context of the education budget, the budget function as referred to in Article 20A paragraph (1) of the 1945 Constitution of the Republic of Indonesia and Article 70 of Law No. 27/2009 needs to be directed at improving the quality of the implementation of the budget function to achieve the objectives of the state by establishing a state budget that is able to answer the needs of justice and improving the welfare of the community as well as the interests associated with education and intelligence efforts of the nation.
Purwiyanto et al. (2013) explain that the political education policy in Article 31 paragraph 4 of the 1945 Constitution the fourth amendment mandates that the state prioritizes the education budget of at least 20 percent of the APBN as well as from the APBD to meet the implementation needs national education. Furthermore, Law No. 20/2003 concerning the national education system which mandates that the government and regional governments are obliged to provide services and facilities, as well as guarantee the quality of education for every citizen without discrimination. In fact, by the ruling of the Constitutional Court Number: 013/PUU-VI/2008, the government must also provide an education budget of at least 20 percent of the APBN and APBD to meet the needs of national education.

From this analysis, the education budget can be understood as budget allocation for the education function that is budgeted through state ministries/institutions, education budget allocation through transfers to the regions, and education budget allocation through financing expenditures, including teacher salaries, not including the service education budget, to finance the provision of education is the responsibility of the government. In this context, to carry out the mandate, in Law No. 41/2008 concerning the 2009 state budget, the government allocates 20 percent of the state budget for the national education. The percentage of the education budget is a comparison of the education budget allocation to the total state budget allocation. The government is trying to maintain the education budget so that it still fulfills the constitutional mandate of at least 20 percent of the state budget.

From the nominal side, Purwiyanto et al. analyze that in this period the education budget experienced a very significant increase, from 208.3 trillion rupiahs in 2009 to 266.9 trillion rupiahs in 2011. The education budget allocation through central government spending increased from 90.6 trillion rupiahs to 105.4 trillion rupiahs. The education budget allocation to the central government is used, among others, for school operational assistance (BOS), provision of scholarships for underprivileged students/classrooms, rehabilitation of classrooms, construction of new school units and new classrooms, as well as the construction of supporting infrastructure and provision of teacher professional allowances. The education budget allocation through transfers to the regions consists of part of the budget allocated to sharing fund (DBH), general
allocation fund (DAU), special allocation fund (DAK), special autonomy fund, and adjustment fund (Mahfud, 2016).

The education budget section in DBH consists of the DBH portion of oil and gas mining. The education DBH calculation is based on Article 20 paragraph (1) of Law No. 33/2004. The education budget portion of the DAU consists of DAU for teachers’ salaries and DAU for non-salaries. The education budget portion of the DAK is determined based on an agreement between the government and the parliament. The portion of the education budget in special autonomy is calculated based on article 36 paragraph (2) of Law No. 21/2001 concerning special autonomy for the Province of Papua and article 182 paragraph (3) of Law No. 11/2006 concerning Aceh Government. The part of the education budget in the adjustment fund consists of teacher professional allowances, additional income for teachers of regional civil servants (PNSD), and school operational assistance (BOS), the calculations of which come from the Ministry of Education and Culture, as well as regional incentive funds whose use is intended primarily for the implementation of the education function allocated to the regions by considering certain criteria.

From 2009-2011, Purwiyanto et al. report that the education budget allocation for transfers to the regions also experienced very significant development, from 117.7 trillion rupiahs in 2009 to 157.0 trillion rupiahs in 2011. The budget allocation was mostly channeled through DAU in the amount of 69.8 percent; adjustment fund by 21.2 percent, DAK by 6.6 percent, special autonomy fund by 1.8 percent and the remaining DBH by 0.5 percent. The budget allocation for BOS through transfers to the regions began in 2011, previously allocated through central government spending. The education budget through transfers to the area is used, among others, to pay professional allowances for teachers and lecturers who have educator certificates, additional PNSD teacher income funds for teachers who have not received professional allowances, BOS distribution, increase in nine-year compulsory education and rehabilitation of classrooms. Furthermore, the education budget through financing expenditures hereinafter referred to as national education development funds (DPPN) consists of endowment funds for education and education reserve funds, where the funds are managed by the BLU in the field of education.
Lately, the core issue that often arises concerning the Islamic education budget is and a school/madrasa operational assistance (BOS). The fund is an institutional assistance policy at the school level in Indonesia after the New Order, especially starting during the leadership of President Susilo Bambang Yudhoyono. The BOS, which began on July 2005, has played a significant role in accelerating the achievement of the 9-year fair program. Therefore, starting in 2009, the government has changed the objectives, approaches, and orientation of the BOS program, from expanding access to improving quality. In 2012 the School Operational Assistance Fund (BOS) changed the mechanism for channeling funds. In the 2011 fiscal year the distribution of BOS funds was carried out through a transfer mechanism to the regency/city in the form of an Adjustment Fund for school operational assistance, but starting in the 2012 fiscal year, BOS funds were channeled using the same mechanism, but through the provincial government.

This policy was responded to by the education community in Indonesia quite well. However, the problem with this policy is frequently late in time and procedures for funding (Perry, 2005). Therefore, lots of complaints, complaints, and protests are noticed from several parties. The Indonesian Teachers Association (PGRI) and several madrassas/schools usually urge the MORA or the Ministry of Education and Culture to be proactive in disbursing BOS funds for madrasa *ibtidaiyah* (Islamic primary school/MI) and madrasa *tsanawiyah* (Islamic junior high school/MTs). The delay that occurs is a barrier to teaching and learning activities in the madrasa environment and has several students around eight million people. According to PGRI chairperson, Sulistiyo, the delay in BOS automatically also harmed the teaching staff. This is because the salaries of non-civil servant teachers and educational personnel in private madrasas come from BOS funds. Sulistiyo explained that the operational costs for MI and MTs, both public and private, currently only rely on BOS funds. According to him, if the funds have not been disbursed, school operations cannot run properly. As a result, sometimes, some madrassas are forced to seek loans. In this context, it can be analyzed that the delay in BOS with the accompanying impacts is counterproductive. Because of all this time, the government has always been buzzing to improve the quality of education, but in reality things like the lack of respect for the world of education and the teaching profession (Ponton, 1982).
As reported by many media that after getting pressure from various parties, especially those represented by the management of the Indonesian Teachers Association (PGRI) so that the madrasa BOS funds are immediately completed, the MORA represented by the Secretary General of Islamic Education, Kamarudin Amin, stating funds are immediately provided. According to him, BOS funds are still in the process of releasing “stars” by the Ministry of Finance. In 2013, for example, the total number of primary and secondary madrasa students supervised by the MORA was around 7.3 million with a total BOS fund of around 4.3 trillion rupiahs. In addition to the Ministry of Finance, factors causing the disbursement of BOS funds, according to Kamarudin, were also in the discussion of the House of Representatives’ Commission VIII.

Darmaningtyas also stated that at least since 2008 the education budget has been indeed 20 percent, but actually, it decreased for small operations. He explained that from the 2012 education budget of around 289 trillion rupiahs managed by the Ministry of Education and Culture, the operational budget was only 64 trillion rupiahs. Where is the rest? Darmaningtyas said that the rest was used to finance education that was administered by other ministries or institutions, i.e., the Ministry of Religious Affairs, the State College of Accountancy (STAN), and the College of Statistics (STIS). According to him, the budget managed by the Ministry of Education and Culture is low. The Constitutional Court considered the issue of the education budget stated in Article 49 Paragraph 1 of Law No. 20/2003 concerning the national education system as opposed to Article 31 Paragraph 4 of the 1945 Constitution which did not include teacher salaries in the education budget. Thus, the Constitutional Court believes that education salaries should be included as a component of the education budget so that the achievement of 20 percent can be achieved by the government.

The verdict was read on February 2, 2008, over a material testing suit filed by Rahmatiah Abbas, a lecturer at the Faculty of Law at Hasanuddin University. Previously, lawsuits also came from teachers regarding similar cases. In fact, according to Darmaningtyas, the verdict was shackled. When the education and service education component was charged to the 20 percent, the education budget intended for education operations handled by the Ministry of Education and Culture was very low. It is because more than 70 percent must be distributed to regions in the context of payment of salaries as well as professional teacher allowances and also to pay for official education, which
is managed by other ministries or institutions. The percentage of 20 percent is also used for many things, starting from paying teacher salaries, building schools, or education infrastructure. Darmaningtyas said that the 20 percent budget is also to finance education from kindergarten to college.

In 2010, the education budget only reached 195.6 trillion rupiahs, Muh. Nuh as the Minister of National Education at that time acknowledged that the 2010 education budget plan was depreciated compared to 2009 which amounted to 207.4 trillion rupiahs. This means that the authorities do not work significantly and efficiently each year to increase costs for the advancement of national education. In 2011, the world of education again experienced an increase in the budget. The education function budget in 2011 reached 225.2 trillion rupiahs or 20 percent of the APBN.

In 2012, the total education budget in the 2012 State Budget was 289.957 trillion rupiahs or around 20.2% of the total state expenditure which reached 1,435.406 trillion rupiahs. The education budget is allocated through central government expenditure to ministries/institutions of 102.518 trillion rupiahs and transfers to the regions of 186.439 trillion rupiahs. Through central government spending, the education budget is allocated to 20 ministries/institutions, namely: the Ministry of Education and Culture 64.350 trillion rupiahs, Ministry of Religious Affairs 32.0 trillion rupiahs, Ministry of Finance 88.338 billion rupiahs, Ministry of Agriculture 43.6600 billion rupiahs, Ministry of Agriculture 292.400 billion rupiahs, Ministry of Energy and Mineral Resources 66.819 billion rupiahs, Ministry of Transportation 1.795 billion trillion rupiahs, Ministry of Health 1,350 trillion rupiahs, Ministry of Forestry 41.222 billion rupiahs, Ministry of Maritime Affairs and Fisheries 230,500 billion rupiahs, Ministry of Tourism 215,970 billion rupiahs, BPN 22,790 billion rupiahs, Climatology and Geophysics (BMKG) 18,800 billion rupiahs, National Nuclear Energy Agency 17,948 billion rupiahs, Ministry of Youth and Sports 933,500 billion rupiahs, Ministry of Defense 114,193 billion rupiahs, Ministry of Manpower and Transmigration 412.0 billion rupiahs, National Library 264.492 billion rupiahs, Ministry of Cooperatives and SMEs 215.0 billion rupiahs, and the Ministry of Communication and Information 36.837 billion rupiahs.

In 2013, the latest information about the education budget as reported by the daily publication that the government had allocated an education budget in 2013
amounting to 331.8 trillion rupiahs. The budget allocation increased 6.7 percent compared to the 2012 allocation of 310.8 trillion rupiahs. Previously, in 2011, the education budget reached 266.9 trillion rupiahs. The Ministry of Education and Culture received a budget allocation of 66 trillion rupiahs.

Johny Wahyuadi considered that the 66 trillion rupiahs education budget was still too low. Even so, as an education practitioner, he is optimistic that with such a large budget the education sector is showing signs of progress compared to the previous period. Educational institutions are also demanded to be more creative in using funds allocated by the Ministry of Education and Culture. He suggested that the government imitate the Chinese state in allocating its education budget. In China, there are 3000 universities. Only the bamboo curtain country distributed education and research funds only to several universities which were considered to be able to ‘run fast’. According to him, it should not be divided evenly like here. The budget also increases three times a year. For example this year it could be 100 billion rupiahs, the following year it could be 300 billion rupiahs.

In this way, the budget allocated is truly felt to be being utilized (Bell & Stevenson, 2006; Cooper, et al. 2008). However, it does need further study so that other tertiary institutions do not feel left out. Noteworthy is the 12-year learning programs that are now underway. Do not let the budget that is not that much makes the program run not optimal. Meanwhile, Sutjipto, an education observer, assessed that the Ministry of Education and Culture’s budget of that size was not enough. According to him, the 66 trillion rupiahs budget should not have been paid. According to the former Rector of the Jakarta State University (UNJ), the budget received should be 331.8 trillion rupiahs as mandated by the national education law.

What about the Islamic education budget in Indonesia? Nur Syam said that in 2013 there was an increase in the amount of the budget to improve the quality of Islamic education. The policy does not mean there are no problems. It is precisely the problems related to the Islamic education budget often experience problems at the level of the political elite, such as the DPR and the Minister of Finance. Not long ago, the staff of the Ministry of Religion’s Director General of Islamic Education, Hasan Basri, stated that the problem of the Islamic education budget in Indonesia was often problematic at the level of the parliamentary political elite (DPR) in Senayan. The same thing was
expressed by Nur Syam in several mass media. According to him, related to the problem of the Islamic education budget, the DPR had blocked 3.9 trillion rupiahs. The funds consisting of 230 billion rupiahs are used to empower pesantren, the development of facilities and infrastructure as well as higher Islamic education.

According to him, talks with the DPR certainly need to be continued. Related to blocking Islamic education budget, of course this is part of the political problem of education. Therefore, Andri Nurdriansyah from the Parliamentary Journal informed that Commission VIII Hearing Meeting (RDP) with the Ministry of Religion (Secretary General of the Ministry of Religious Affairs, Director General of Islamic Education and UIN-IAIN in Eastern Indonesia) discussed the Islamic education budget. As it is common with meetings, disagreements occur. Andri informed that the House of Representatives Commission VIII refused to be said to have blocked the Islamic education budget, especially at the State Islamic Institute (IAIN) and State Islamic Universities (UIN) throughout Indonesia. Commission VIII member of the Justice Party (PKS) faction, Hidayat Nur Wahid, for example, had also confirmed that the blocking was not carried out in the DPR. According to him, there was an agreement with the Ministry of Religious Affairs, which made a circular about the blocking of the budget at the Ministry of Finance. While Golkar faction member, Khumaedy, claimed to be shocked because all the chancellors who were invited complained about blocking the budget in the Islamic higher education. One of the rectors even understood that blocking was part of the supervision of DPR members. Another Commission VIII member, Busyro from Golkar faction explained, of the 43 trillion rupiahs in the Ministry of Religious Affairs budget, only 11 percent was allocated for Islamic education. Furthermore, according to him, this is a matter of anatomy of the national budget in the Ministry of Religious Affairs (Haryanti & Firdaus, 2016).

Bahrul Hayat said that the budget for Islamic education is only 3.9 trillion rupiahs, and even then it has not been disbursed. Previously, the rectors who attended the RDP, namely: UIN Alauddin Makassar, South Sulawesi, IAIN Antasari Banjarmasin South Kalimantan, IAIN Mataram West Nusa Tenggara, IAIN Gorontalo and IAIN Ambon complained that the budget for Islamic higher education was still blocked. Related to this, Iman Firdaus from the Parliamentary Journal, also informed that the Rector of UIN Alauddin Makassar, Qadir Gassing, requested that the attention
of Islamic education could be exaggerated to the eastern regions of Indonesia. That concern, said Gasing, was mainly for human resources, facilities, and infrastructure, as well as funds. He also said, currently UIN Alauddin has cooperated with 300 institutions, but there are around 124 active institutions. Qadir also requested that BOPTN (Higher Education Operational Assistance) be increased because it assists students. While the Rector of IAIN Antasari, Banjarmasin, South Kalimantan, Fauzi Aseri said that IAIN Antasari had been established since 1964 and was one of the best IAINs in Indonesia. IAIN Antasari accepts students from all over Kalimantan.

The main challenges facing the world of education from time to time are to increase access, equity, and quality of education services (Rosyada, 2014; Mahfud, 2016; Kafid & Rohman, 2018). Here, especially, at the level of basic education, improvement of the education curriculum, and demands for professionalism and teacher welfare (Hoesterey, 2013), to the allocation of 20% of the education budget from the state budget/regional budget. In this context, the government must have political will and commitment related to education budget policies in Indonesia, including the budget for Islamic education. This is intended to carry out basic education programs, secondary, upper, to tertiary education, and must be explicitly stipulated in the state budget (APBN).

In addition, in the aspect of the Islamic education budget in Post-New Order Indonesia, the challenges and problems of the budget policy are indicated because there is no definite policy regarding the Islamic education budget (Saïd, 2014; Yahya, 2017; Madjid, 1997). In reality, Islamic education and other religious education policies are always placed at a crossroads. As a result, it is not on target and not until the intended goal. Not only that, the Islamic education budget policy is also castrated with other policies. In this context, the Islamic education budget policy is face to face and even contrasted with other policies. For example, the issuance of the Ministry of Home Affairs Circular Letter No. 903/2429/SJ in 2006 has always been used as an excuse by a number of parties, especially the DPR and DPRD for not supporting and even prohibiting the provision of Islamic education budget funds in all regions in Indonesia. Although it has been revised several times, it turns out that policy is still there as the platform to support not existent and operation of Islamic education in the area.
As we knew that not all DPRDs in regions in Indonesia are like that. Some are already out and immediately give a good response, especially the East Java provincial government has been led by Soekarwo and Saifullah Yusuf as leader. At that time, the Governor of East Java provided financial assistance to a number of Islamic boarding schools and free tuition scholarships for madrasa diniyah teachers in East Java. The efforts made by the Province of East Java related to madrasah diniyah scholarships are considered by some as part of a good fish education policy for the community. According to the Provincial Public Relations Bureau, East Java, the budget for education scholarship funds for madrasa diniyah teachers in the fourth year has reached 1.2 trillion. In this case, the Government of East Java Province is very keen to develop religious education in East Java that should be appreciated. One indicator is that in the four years of the leadership of the Soekarwo and Gus Ipul pairs as the Governor and Deputy Governor of East Java, the Provincial Government has disbursed a total fund of 1.2 trillion rupiahs for the construction of madrasa diniyah in all regions in East Java. A small example of the Islamic education budget policy in East Java can certainly be an important lesson in the study of political education in Islam in the post new order Indonesia.

CONCLUSION

The problems with the political policies of the education budget, including those in the Islamic education budget policy in contemporary Indonesia, still need to be continuously monitored, evaluated, and implemented in relation to existing policies to optimize while providing better solutions and contributions. This is very important, because it is also in line with the policy of regional autonomy and the spirit of reform in Indonesia, as well as the mandate of the constitution of the Republic of Indonesia as stipulated in the 1945 Constitution, Pancasila, and the Law on the national education system.

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