

Original Article

Global Issues in Budgeting and Financing Systems (RM, BLU, and UKT) for World-Class Education: A Case Study at UIN SUKA Yogyakarta

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This article contributes to:



Abstract. Higher education institutions today are not only centers of knowledge development but also expected to meet international standards as World Class Universities (WCU). One major challenge in achieving this status lies in the effective, transparent, and output-oriented management of budgeting and financing systems. UIN Sunan Kalijaga Yogyakarta, in its effort to become a World Class Education (WCE) institution, faces significant global pressures such as declining state budget allocations, international accreditation demands, increasing PhD faculty ratios, and the need for campus expansion. This study aims to examine how budgeting and financing systems—Rupiah Murni (RM), Public Service Agency (BLU), and Single Tuition Fee (UKT)—are implemented, the global issues influencing higher education financing, and how these systems support institutional transformation. Using a qualitative descriptive approach and case study method, the research reveals that UIN Sunan Kalijaga adopts a hybrid financing model combining state funds, institutional revenues, and student contributions. The BLU system grants financial flexibility through service income and asset optimization, while UKT is managed transparently to ensure affordability. However, global issues such as funding cuts, education inflation, and dependency on government-issued Islamic bonds (SBSN) pose ongoing challenges. In this context, financial systems become critical drivers for improving infrastructure, academic quality, and global engagement. Initiatives like endowment fund development signal a strategic shift toward long-term financial sustainability. Ultimately, budgeting and financing serve not only administrative functions but also act as key catalysts in achieving WCU standards.

Keywords: World Class University, Higher Education Financing, Public Budgeting, Global Education Policy.

Article info

Revised:

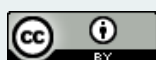
2025-4-23

Accepted:

2025-7-01

Publish:

2025-7-09



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1. Introduction

In the era of globalization, higher education is expected to not only serve as a hub for academic development but also to demonstrate competitiveness at an international level through excellence in governance, research, and financial sustainability [1]. The concept of the World Class University (WCU) has emerged as a global benchmark that pushes universities, particularly in developing countries, to align their systems with international standards [2]. Financial management is one of the most critical dimensions in this transformation, as universities are increasingly required to adopt professional, transparent, and outcome-based budgeting systems [3]. In Indonesia, the budgeting structure of higher education institutions typically relies on a combination of central government allocations (Rupiah Murni/RM), internally generated revenues through the Public Service Agency scheme (*Badan Layanan Umum/BLU*), and student contributions

via the Single Tuition Fee (*Uang Kuliah Tunggal/UKT*). These mechanisms play a vital role in sustaining operational, academic, and developmental activities [4]. However, various global issues—ranging from educational inflation to unequal access and dependency on state funds—pose significant strategic challenges [5].

UIN Sunan Kalijaga Yogyakarta represents a pertinent case of an Islamic State University striving for international academic standards while navigating complex financial realities. As a public university with BLU status, it has greater autonomy in managing finances, including the utilization of non-tax state revenue (PNBP) from tuition, educational services, and asset-based income [6]. In 2024, its total budget exceeds IDR 700 billion, sourced from a mix of RM, UKT, and Sharia-based sovereign bonds (SBSN). These resources are directed toward supporting institutional goals, including campus expansion, infrastructure development, academic quality improvement, and international accreditation initiatives [7]. Yet, despite these resources, the institution faces challenges such as shrinking public allocations, rising operational costs, the pressure to increase the number of PhD-qualified lecturers, and demands for sustainable funding models [8].

The effectiveness of the BLU and UKT systems in enhancing institutional independence is frequently highlighted in public university reform literature [9]. BLU provides managerial flexibility that enables universities to generate and reinvest income more efficiently, often through education services, training programs, research collaborations, and asset optimization [10]. Meanwhile, the UKT system, if managed with transparency and fairness, allows for student participation in funding without creating excessive financial burdens [11]. However, critics argue that such schemes can risk the commercialization of education and deepen inequity in access [12]. Global studies also reveal that as state subsidies decline, universities increasingly rely on student tuition and private partnerships, creating tensions between academic integrity and financial necessity [13]. Moreover, international trends in higher education financing show that institutions worldwide are shifting toward sustainable and diversified funding models [14]. These include the establishment of endowment funds, research grants, alumni donations, public-private partnerships, and commercialization of intellectual property [15]. In developing contexts like Indonesia, the urgency to explore such models is amplified by limited fiscal space and volatile political commitments to education funding [16]. At the same time, rising global standards and university rankings put additional pressure on institutions to invest in research, facilities, and faculty development [17].

The pursuit of World Class Education (WCE) necessitates not only academic excellence but also a resilient financial foundation. Institutions must demonstrate the capacity to manage budgets that are aligned with strategic priorities, quality assurance frameworks, and performance-based outcomes [18]. In this regard, the financial systems of UIN Sunan Kalijaga become central instruments in facilitating transformation. As a BLU university, it has taken steps to strengthen budget integration, transparency, and innovation—including early initiatives to establish an endowment fund for long-term sustainability [19]. These financial reforms also support broader institutional goals such as program internationalization, student mobility, academic exchange, and global networking [20]. This study, therefore, aims to explore how the budgeting and financing systems—specifically RM, BLU, and UKT—are implemented at UIN Sunan Kalijaga and how they contribute to the university's transformation toward World Class Education. It also seeks to analyze how global financial trends and challenges are affecting the institution's financial strategies, and what implications these have for Islamic higher education more broadly.

2. Method

This study employed a qualitative descriptive approach using a case study method to explore how the budgeting and financing systems—namely Rupiah Murni (RM), Public Service Agency (BLU), and Single Tuition Fee (UKT)—are implemented at UIN Sunan Kalijaga Yogyakarta and how they contribute to the institution's progress toward becoming a World Class University (WCU). The qualitative case study was chosen to provide an in-depth, contextual understanding of institutional financial management practices in response to global pressures. According to Yin, a case study design is appropriate when the research seeks to examine complex contemporary phenomena within real-life settings, especially when boundaries between context and subject are not clearly defined [21]. Merriam further emphasizes that qualitative case studies allow researchers to uncover meaning and process rather than focusing solely on outcomes [22].

Data collection was conducted through the review of official institutional documents, with the primary source being the 2024 Business and Budget Plan (RBA) of UIN Sunan Kalijaga. This document provides comprehensive details on income sources, expenditure allocations, and financial strategies. Additional secondary data were obtained from financial performance reports, national regulations, and peer-reviewed literature on higher education finance in Indonesia. To ensure data credibility, a triangulation process was conducted by cross-examining academic references, institutional policy documents, and actual financial data, as recommended by Denzin in establishing trustworthiness in qualitative research [23]. The data analysis was conducted inductively through thematic categorization and narrative interpretation. The process began with data reduction, followed by the grouping of themes related to the effectiveness, challenges, and strategic alignment of RM, BLU, and UKT in supporting institutional sustainability and competitiveness. The analysis particularly focused on how these financial mechanisms respond to broader global issues such as inflation, declining public subsidies, and the increasing demand for international accreditation and academic mobility. This approach aligns with Braun and Clarke's thematic analysis model, which facilitates identification of patterns across data while remaining sensitive to context [24].

The study also evaluated to what extent the university's budget structure supports the achievement of strategic goals outlined in its institutional roadmap toward WCU, particularly in Islamic Studies. Attention was given to how financing schemes are aligned with indicators of quality improvement, such as infrastructure modernization, faculty development, and international collaboration. In doing so, the research does not merely describe policy but critically assesses its efficacy in real institutional practice. By adopting this methodological framework, the study aims to present a comprehensive and context-sensitive portrait of how higher education financial governance is managed at UIN Sunan Kalijaga. The findings are expected to contribute conceptually to the field of educational management, particularly in Islamic higher education, while also offering practical recommendations for other institutions seeking to build financially accountable, adaptive, and globally competitive budgeting systems. As suggested by Stake, a well-structured case study not only illuminates the specific but also offers transferable insights that resonate with broader institutional experiences.

3. Results and Discussion

UIN Sunan Kalijaga Yogyakarta exemplifies a progressive and adaptive financial management approach, which has become a central pillar in its strategic mission to evolve into a World Class University (WCU), particularly within the realm of Islamic higher

education. The university's financial structure is anchored in three primary funding streams: Rupiah Murni (RM), the Public Service Agency mechanism (BLU), and the Single Tuition Fee (UKT). These components are foundational to sustaining academic operations, developing infrastructure, and delivering quality educational services. Diversification of revenue is a critical component in achieving long-term financial stability for universities, especially in a rapidly globalizing educational environment. UIN Sunan Kalijaga has embraced this principle by not relying solely on government subsidies but actively cultivating internally generated funds and strategic financing schemes.

For fiscal year 2024, UIN Sunan Kalijaga projects total revenue of approximately IDR 699.9 billion, derived from IDR 198 billion in RM allocations, IDR 201.8 billion from BLU-generated revenue, and IDR 300 billion in funding from Sharia Sovereign Bonds (SBSN). This distribution highlights a prudent balance between centralized funding and self-generated income. The allocation from RM supports the continuity of administrative functions and routine operations, particularly employee salaries and essential academic services. BLU revenue, meanwhile, allows greater flexibility in expanding institutional capacity and introducing innovative programs. The inclusion of SBSN illustrates the university's capability to secure Islamic-compliant financing for infrastructure development, underlining the state's trust in the university's fiscal governance.

The breakdown of expenditure demonstrates deliberate and strategic budget planning. Approximately 19.58% of the budget is allocated to employee remuneration, ensuring institutional stability through reliable human resources. Operational and goods-related expenditures account for 31.66%, encompassing materials, consumables, utilities, and academic support tools essential for maintaining high-quality instruction. Notably, capital expenditure comprises 45.65% of the total budget, highlighting a strong emphasis on infrastructure projects such as campus expansion, laboratory modernization, and classroom enhancement. This prioritization reflects adherence to performance-based budgeting principles, which advocate that financial inputs must align with institutional outcomes and strategic objectives.

The university has made notable achievements in optimizing revenue generation through the BLU mechanism. In 2022, BLU revenue from educational services, room rentals, and partnerships significantly surpassed projected targets, indicating sound entrepreneurial acumen. For instance, educational service revenue exceeded 115% of the target, room rental income reached 154.9% of its target, and revenue from individual partnerships soared to over 430%. This successful performance demonstrates UIN Sunan Kalijaga's alignment with the "entrepreneurial university" model proposed by Wata Dereso et al. [25], where institutions operate with autonomy, proactively manage assets, and develop revenue-generating units that complement their academic missions. The utilization of facilities such as campus hotels and conference centers exemplifies this entrepreneurial direction.

UKT represents a critical pillar within the university's non-tax revenue system. Tuition fees are structured based on student socio-economic classifications, promoting a fair cost-sharing model. Despite slight increases in certain faculties, such as Dakwah and Communication, UIN Sunan Kalijaga maintains a commitment to affordability and accessibility. Policies concerning UKT are closely monitored to ensure that they do not disproportionately affect students from disadvantaged backgrounds. Equitable access is further supported by scholarship programs and cross-subsidization efforts, ensuring that quality education remains within reach for all socio-economic groups.

Nonetheless, several pressing global and national challenges influence the financial strategy of the institution. Fluctuating government allocations, particularly the reduction

in BOPTN (Operational Assistance for State Universities), pose limitations on flexible budget planning. Moreover, the institution's dependency on SBSN for infrastructure development imposes constraints due to its project-specific and compliance-heavy nature. Global economic shifts, inflation, and currency volatility further complicate the procurement of international goods and services, potentially impacting program implementation and capital project execution.

In addressing these constraints, UIN Sunan Kalijaga has adopted a proactive internationalization strategy, engaging in partnerships with overseas universities, initiating double-degree programs, and sending faculty and students abroad for academic exchange. These programs are financially supported through strategic budgeting and are aligned with accreditation efforts from global agencies like FIBAA (Foundation for International Business Administration Accreditation) and AUN-QA (ASEAN University Network – Quality Assurance). These initiatives affirm the university's aspirations to achieve global academic recognition and reinforce Chirikov [17] framework for World Class Universities, which underscores strong leadership, ample resources, and international linkages as key attributes. The development of Campus II in Pajangan, Bantul, is a pivotal step in UIN Sunan Kalijaga's long-term capacity expansion plan. This large-scale infrastructure project is primarily financed by SBSN, RM, and potential foreign loans (PHLN). It represents a significant commitment to future-proofing the institution's physical and academic capabilities. Effective project governance, alignment with Islamic finance principles, and transparent budget execution are critical to ensuring the project's success and alignment with the institution's broader strategic goals.

Another core aspect of the university's strategic focus is human resource development. Recognizing that world-class status cannot be achieved without excellent personnel, UIN Sunan Kalijaga allocates considerable resources for doctoral training, professorship promotion, international academic writing workshops, and IT training. These initiatives aim to boost publication rates in indexed journals, strengthen teaching quality, and enhance the overall research environment. Investments in these areas are viewed as multipliers that contribute not only to improved academic output but also to stronger institutional competitiveness. The university's financial system ensures continuity and resilience in the provision of academic and student services. Regular payroll schedules, performance-based remuneration, and professional development opportunities help retain competent faculty and staff. The flexibility of the BLU system enables the university to respond rapidly to institutional needs, manage surpluses effectively, and reinvest revenues into priority areas without the delays often associated with centralized bureaucratic procedures.

In terms of governance, UIN Sunan Kalijaga demonstrates adherence to performance-based and transparent budgeting mechanisms. Budget planning and implementation are closely aligned with the institution's key performance indicators (IKU), which are monitored regularly through internal and external audits. This alignment supports stakeholder trust and ensures that expenditures are directly linked to the achievement of institutional outcomes. Looking forward, the establishment of the Sunan Kalijaga Endowment Fund (*Dana Abadi*) signifies a shift toward long-term financial sustainability. Inspired by global best practices, including endowment management models from institutions like Harvard, this fund is designed to support scholarships, research initiatives, and infrastructure development. The use of waqf and philanthropic contributions, managed under principles of transparency and Islamic ethics, allows the university to further its mission while cultivating broader community engagement.

Moreover, UIN Sunan Kalijaga's experience illustrates the importance of linking financial planning with academic transformation. The institution's efforts to align financing with strategic goals demonstrate how budgeting is not merely a support function but a strategic tool for institutional development. This is particularly relevant for Islamic higher education institutions in developing countries, which must balance religious identity with global academic standards. UIN Sunan Kalijaga Yogyakarta presents a compelling case of how integrated, diversified, and strategically-managed financial systems can empower an Islamic university to navigate global challenges and achieve international recognition. Through the effective use of RM, BLU, UKT, SBSN, and innovative instruments like endowment funds, the university strengthens its academic mission while advancing its global competitiveness. The institution's journey offers valuable insights for similar universities seeking to modernize their financial systems and align their operations with world-class educational standards.

4. Conclusion

The budgeting and financing system at UIN Sunan Kalijaga Yogyakarta is implemented through three main sources: Rupiah Murni (RM), Public Service Agency (BLU), and the Single Tuition Fee (UKT). This hybrid scheme represents a blend of central government funding, autonomous institutional financial management, and student contributions. As a BLU-designated university, UIN Sunan Kalijaga has the flexibility to manage its finances efficiently and accountably. Revenue from BLU—such as educational services, partnerships, and asset rentals—demonstrates the university's ability to optimize its economic potential. Meanwhile, UKT, as part of the university's non-tax revenue, is administered transparently and equitably to ensure financial sustainability without placing an excessive burden on students. Despite this, global issues such as declining public subsidies, rising education costs, internationalization pressures, and reliance on SBSN financing for infrastructure present ongoing challenges. The university is thus required to maintain competitiveness not only in academic quality but also in financial governance, resource utilization, and innovation in alternative financing.

To strengthen the university's financial transformation, several strategic recommendations are offered. First, the management of BLU and UKT should be continuously improved through enhanced transparency, integrated financial reporting systems, and consistent internal audits. Periodic evaluations of UKT policy should consider the evolving socio-economic conditions of students to maintain principles of equity and access. Second, to address global financing challenges, the university should diversify funding sources by exploring industry partnerships, expanding the endowment fund, and utilizing financial technology for operational efficiency and academic program growth. Third, UIN Sunan Kalijaga should actively treat financial systems as strategic instruments in its journey toward World Class University status. This includes sustained investment in digital infrastructure, international certification training for faculty and staff, and targeted funding for global research collaborations. Further studies are also encouraged to assess how financial systems directly impact key performance indicators such as international rankings, high-quality publications, and academic mobility.

5. Acknowledgments

I would like to extend my sincere gratitude and appreciation to Universitas Islam Negeri Sulthan Thaha Saifuddin Jambi for its invaluable contributions and support throughout this research endeavour. Her dedication, insights, and expertise have been instrumental in shaping the outcomes of this study. I am deeply thankful for her guidance,

encouragement, and unwavering commitment to excellence, which have significantly enriched the quality and depth of this research.

6. Declaration

Author contributions and responsibilities - The authors made major contributions to the conception and design of the study. The authors took responsibility for data analysis, interpretation and discussion of results. The authors read and approved the final manuscript.

Funding - This research did not receive external funding.

Availability of data and materials - All data is available from the author.

Competing interests - The authors declare no competing interests.

Did you use generative AI to write this manuscript? - I do not use AI assistance in my manuscript.

Declaration of generative AI and AI-assisted technologies in the writing process - During the preparation of this work the author did not use AI to write, edit, or other things related to the manuscript.

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