

The Effect of the Covid-19 Pandemic on Education Costs in Vocational Nutrition Polytechnic

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ABSTRACT: Vocational education plays a strategic role in the creation of a skilled workforce who is ready to enter the world of work. In order to achieve the standard competency level, the proportion of practice is required to be 60% and large financing is required. During the Covid-19 pandemic there were many changes in the world of education, PBM had to be done online or online, children's education costs were not fulfilled due to layoffs, the economy slumped and had an impact on entrepreneurship and the influence of student personal costs. The cost of education has changed a lot. A study of changes in financing is needed for planning learning in covid conditions and demands for changes in learning patterns in the 4.0 era. The design used in this research is an explanatory mixed method research, quantitative data is taken together with qualitative data collection. The independent variable is the influence of the pandemic, the dependent variable is the cost of education (education budget and student personal costs). Online survey using googleform. The sample of level II and III students who have been exposed to face-to-face and online learning is 143 students. The education budget & costs are presented with the percentage of reduction and increase. Individual operational costs before and during the pandemic were used the Mann Whitney test at 95% confidence level. The recurrent cost budget that is used to finance the operational activities of PBM for D3 Nutrition Study Program for one budget year, with the predicate BLU should have financial management flexibility, so that student advice to provide tuition fee relief, complete facilities (campus wifi, practical equipment, air conditioning class), providing adequate quotas and spending for practical purposes as well as sufficient costs for student activities can be facilitated. All budget items decreased during the epidemic, except for the cost of providing goods and services for competency and IT compliance. The results of the survey on individual personal costs showed that the significance of all items in question, parents' income, living costs and transport costs decreased before and during the pandemic, while Quota and refreshing costs / personal needs increased on average. A deeper study is needed on the education budget and changes in individual operational costs during the Covid-19 pandemic and facing the challenges ahead in the 4.0 era.

Keywords: Covid-19 Pandemic, Cost of Education, Nutrition Vocational

1. INTRODUCTION

According to Rudyanto (2020); bahdin (2020) and Eman(2020) after the emergence of the Covid-19 outbreak in the education system, it began to look for an innovation for the teaching and learning process, there are several methods that can be used, including 1. Project Based Learning ,This project based learning has the main objective to provide training to students to be more able to collaborate, work together, and have empathy with others. This project based learning method is very effective in applying to students by forming small study groups to work on projects, experiments, and innovations. This learning method is very suitable for students who are in the yellow or green zone. By carrying out this learning method, of course, you must also pay attention to the applicable health protocol. 2. Online Method, this method utilizes an online network, and can make students creatively use existing facilities, such as creating content using items around the house or doing all learning activities through the online system. This method is very suitable for students who are in the red zone. By using a full online method like this, the learning system that is delivered will continue and all students remain at their respective homes in a safe condition. 3. Luring Method, bLuring method is a learning model that is carried out outside the network. In that sense, this one lesson is carried out face-to-face by paying attention to the zoning and applicable health protocols. This method is very suitable for students who are in the yellow or green zone, especially with the strict new normal protocol. In this one method, students will be taught in turns (shift model) to avoid crowds. This offline learning model was suggested by the Minister of Education and Culture to fulfill the curriculum simplification during this emergency period. This method is designed to get around the delivery of the curriculum so that it is not too difficult to convey to students. In addition, this particular lesson is also considered good enough for those who lack or do not have supporting facilities and infrastructure for the online system. 4. Home Visit Method, Home visit is an option in the learning method during this pandemic. This method is similar to teaching and learning activities delivered during home schooling. So, the teacher conducts a home visit to the student's house within a certain time. Thus, the material to be given to students can be conveyed well, because the subject matter and assignments are carried out well under the guidance of the teacher. Integrated Curriculum. This method will be more effective when referring to the project base, where each class will be given a project that is relevant to the related subject. In this method it does not only involve one subject, but also links learning material from other subjects. By applying this method, in addition to students who collaborate in working on projects, other teachers are also given the opportunity to hold team teaching with teachers on other subjects. According to Kadiyono (2020) and Zena (2020) the integrated curriculum can be applied to all students in all regions, because this method will be applied with an online system. So the implementation of the integrated curriculum is considered very safe for students. 6. Blended Learning, the blended learning method is a method that uses two approaches at once. In a sense, this method uses an online as well as face-to-face system through video convergence. So, even though students and teachers do remote learning, they can still interact with each other. This method is effective for improving the cognitive abilities of students.

According to Kadiyono (2020) and Zena (2020) vocational education is part of the National Education System which plays a strategic role in the creation of a skilled workforce. The objectives of vocational education are specifically to improve intelligence, knowledge,

personality, noble character, and skills of students to live independently, work effectively and efficiently, and be able to develop their expertise and skills, master areas of expertise based on science and technology, high work ethos able to communicate according to job demands, and have the ability to improve one's abilities. Vocational education is tasked with preparing competent human resources according to their fields, able to be independent entrepreneurs and able to adapt according to the demands of the latest technology and competence. The characteristics of vocational education according to Wardiman (1998) are the ability to prepare students to enter the world of work, emphasize mastery of knowledge, skills, attitudes and values according to the needs of the world of work, responsive and anticipatory to advances in science & technology, focuses on learning by doing & hands-on experience, practicum requires large investment and operational costs. Vocational education equips students with specific work skills & competencies according to their field of expertise. Compiling curriculum & competency standards according to the skills needed as a reflection of the competencies possessed by graduates. According to Fahmi (2020) and Sartika (2020) argues that vocational education combines three perspectives, namely 1) epistemological and pedagogical, 2) systems and institutions 3) socio-economic and labor market. The epistemological / pedagogical perspective focuses on the ability to support learning and competency development, the systems perspective focuses on providing and organizing work, and the socio-economic perspective focuses on drawing attention to the function of The changing nature and role of vocational education and training (VET) in society & the labor market.

According to Sutia (2020) and Fatoni (2020) changes in the paradigm of vocational higher education must be supported by a holistic and sustainable curriculum development design and learning system to realize vocational education in accordance with the demands of society and the business world. The implementation of the Vocational Higher Education Curriculum (KPT) in the higher education system and the regulations concerning the National Higher Education Standard Number 44 of 2015, developed a learning model that is in accordance with the KPT. The characteristics of the learning process are interactive, holistic, integrative, scientific, contextual, thematic, effective, collaborative, and student-centered (Student Centered Learning / SCL). The learning model requires students to actively develop, manage knowledge and skills, focus on developing student character (life-long learning), use a lot of media, lecturers as facilitators, evaluation is carried out together with students, learning and assessment are carried out integrated and continuously, scientific development is carried out in an integrated manner. interdisciplinary, the learning climate is collaborative, supportive and cooperative, student learning in various ways and activities, oriented to the achievement of competency skills and problem based learning (Chetthamrongchai et al., 2019; Hadi, 2019; Garcia-Santos, 2019).

Vocational education aims to prepare competent students to be ready to work according to their abilities and skills. To achieve a competency level according to the standard, the proportion of practice in nutrition vocational education is required to reach 60% which includes laboratory, community and clinical practice. To support these learning activities, a large amount of funding is required. Nutrition education in Indonesia can be categorized into three types, namely vocational education, academic education and professional education. The vocational education that runs until 2011 is Diploma III and Bachelor in Applied, 80% are in the form of Health Polytechnic under the auspices of the Ministry of Health. Diploma III education with a length of 6 semesters, has 44 competencies with the title of Associate Nutritionist. Applied undergraduate education with a length of education of 8 semesters or a transfer of levels from

DIII 2 semesters has 30 competencies for specialization in Clinical Nutrition and 26 for specialization in community nutrition. Bachelor of Applied graduates earn a Bachelor of Applied Science (SST). The majority of graduates work in the health sector with the main task of providing basic health services, providing nutritional services such as in health centers and hospitals. Vocational education is higher education that prepares students to have jobs with certain applied skills at a maximum equivalent to undergraduate programs. The nutritional vocational education system is at level 5 (Diploma in Nutrition), level 6 (Bachelor of Applied Science), level 7 (Profession), level 8 (Applied Master), and level 9 (Applied Doctorate or Applied Bachelor).

Learning methods are diverse and oriented to improve the quality of learning. Information technology as a learning medium using e-learning is an innovation that gradually replaces conventional learning models, both in the delivery of learning materials and changes in the competence of students. Through e-learning, students can listen to material descriptions, actively observe, do, and demonstrate. According to Basri (2020); Slamet (2020) and Ismaya (2020) teaching materials can be virtualized so that they are more interesting and dynamic and motivate the learning process. The use of telecommunications technology in learning in higher education is increasingly conducive with the issuance of the Decree of the Minister of National Education in 2001, encouraging universities to be able to organize distance education. Universities should provide lecturers with training on developing electronic learning materials, identify available electronic learning platforms, and conduct trials on the use of electronic learning platforms to present lecture materials. E-learning brings a new atmosphere and maximizes learning outcomes. The benefit is to shorten learning time and make study costs more economical, facilitate the interaction of students with learning materials, students can share information and access learning material at any time and over and over, so that students master more learning material, knowledge development does not only occur in class but with a network that enables PBM. The quality of learning is the same every time it is accessed and does not depend on the teacher's mood. Learning is effective because it is delivered in the form of simulations and cases using animation technology. The distribution quickly reaches all corners of the central server, increases student interaction with colleagues and lecturers and provides unlimited learning resources.

According to Vizano (2020) and Pramono (2020) the use of e-learning is expected to increase the absorption of the material being taught, increase active participation and the ability to learn independently, improve the quality of the material, improve the ability to display information with TI, expand the reach of PBM not limited to space and time. Material taken from valid sources with production technology by experts. The online learning process can be held in a conventional way (face to face meeting) with computer interactive media, or a mixture of the learning process via computer, but there is still face to face meeting, a learning method that is entirely carried out online without face to face meetings. education is an important factor for educational institutions. Education financing consists of investment costs, operational costs and personal costs. Direct costs are direct expenses for the process of providing education, teaching, research, and community service. Indirect costs (indirect costs) are indirect costs, consisting of personal costs (private costs) and community costs (social costs). According to Rudyanto (2020); bahdin (2020) and Eman(2020) during the Covid-19 pandemic there were many changes, in the world of education, where PBM activities had to be carried out online or online. There are many obstacles or problems, especially the strength of network access and the availability of internet

quota to support PBM to be properly organized, a laptop or important for online or online PBM. Higher education undergoes so many transformations. Even though long before the pandemic higher education had implemented online learning methods or blended learning, with this pandemic, 4,000 higher education institutions in Indonesia switched to using online learning, and more than 7 million students and 300,000 lecturers held online classes, besides that there were a lot of webinars. or seminars that are held virtually, which means that education and academic activities continue in the midst of a pandemic situation. The online learning method is a challenge for a generation who is not familiar with the digital world, while students are very familiar with this method.

The pandemic has accelerated technological development and innovation, particularly in the health sector. for example a smart robot that was created to assist medical personnel in providing care for Covid-19 patients. Higher Education (PT) also develops / creates / produces medical devices and medicines. According to Basri (2020); Slamet (2020) and Ismaya (2020) the pandemic situation indirectly prepares Indonesian students to become independent learners according to 21st century competencies. Higher education in the era of the Industrial Revolution 4.0, Society 5.0, and the Covid-19 pandemic faced challenges to run an independent campus and study independently. 21st century skills for students requires PT to prepare various kinds of student skills who are able to compete in the global era. During a pandemic, social health and economic crisis will continue for a long time, but the teaching process must be ongoing and can be maximized using online methods, discussing with students and scientists using webinars, student exchanges, and scholarships.

Based on data from the Central Java Manpower and Transmigration Office until April 29, the number of workers was 13,163 and 37,400 were sent home. This has an impact on not fulfilling the cost of education for children whose parents are affected by layoffs, perhaps the greatest effect is on student personal costs. The economy is in a slump and has an impact on decreasing income for entrepreneurs. The cost of education during the pandemic may experience many changes, both from the cost component of the education budget and student personal costs, as a result of not being able to optimally implement learning in laboratories, clinical practice, community practice and PBL, which usually require very large costs. The other side is the change in the domicile of students, which usually changes to live with their parents, with an additional fee for purchasing quotas as a means of online or online PBM.

According to Bernarto (2020) and Suheni (2020) the study of the cost of education is related to the economic theory of education, which is essentially how people choose, with or without money, to use productive resources to create various training, development of knowledge, skills, thoughts and character through formal schools, to be distributed among the community (Samuelson, 1961). According to Vizano (2020) and Pramono (2020) through the human capital approach, developing a financing model is seen as part of an educational investment that determines the level of individual and group productivity, where the level of productivity will affect the level of acquisition (earnings) and ultimately contribute to the speed of economic growth and development. Rational educational planning is systematically analyzed with the aim of being more effective and efficient and in accordance with the needs and goals of students and society.

According to Basri (2020); Slamet (2020) and Ismaya (2020) the problem of education is a national problem that has not been able to find a complete solution. The cost of education is felt to be increasingly expensive, especially among the underprivileged, among people who do

not have regular income due to layoffs or other problems, including the Covid-19 pandemic. Government funds by the middle to lower classes are considered insufficient, so they must be borne by parents / guardians. Education financing is an essential and inseparable component in the implementation of PBM. The effective and efficient use of the education budget is expected to produce appropriate and effective human resources. Its success lies in the human resource's ability to manage the available funds according to basic needs and priority scales. Education financing is a joint responsibility of the government, local government, and the community (Law No.20 of 2003 article 46 paragraph 1 on the National Education System).

Education financing consists of investment costs, operational costs, and personal costs (Sulistyoningrum, 2010). Investment costs include the cost of providing facilities and infrastructure, human resource development, and fixed working capital. Personal costs include educational costs that must be incurred by students to be able to follow the learning process regularly and continuously. Direct costs (direct costs) are expenditures of money that directly finance the provision of education, teaching, research and community service (Anwar and Idochi, 1991), including teacher salaries and provision of teaching and learning facilities (Gaffar, 1991). Costs for the implementation of teaching and learning activities (purchase of learning tools, learning facilities, transportation costs, and teacher salaries, both issued by the government, parents, and students themselves (Fattah, 1999).

According to Basri (2020); Slamet (2020) and Ismaya (2020) COVID-19 has an impact on the industrial sector in Indonesia, economic growth in the second quarter of 2020 was minus 5.32, worse than the first quarter of 2020 2.97% percent, the reason is that many companies lay off their workers. According to the Ministry of Manpower's report, more than 3.5 million people were laid off / sent home which had an impact on financial problems, especially for their children's education. The role of digital technology dominates, the internet is a basic need of society. This increases the cost of education in IT (internet and data package requirements). Those who experience financial problems and do not have internet access are now increasingly finding it difficult to get an equal and quality education.

Some campuses offer an installment payment system to keep students studying. Through the Ministry of Education and Culture providing assistance in the form of adjusting the Single Tuition Fee (UKT) regulated by Permendikbud No. 25 of 2020 concerning Higher Education Operational Cost Unit Standards in State Universities within the Ministry of Education and Culture, which aims to provide UKT relief for state university students who face financial constraints during the COVID-19 pandemic. Students can apply for interest-free UKT installments (0%), postpone UKT payments, reduce UKT fees, all students are entitled to apply for scholarships, apply for internet and credit network funding assistance. External factors of education, especially the economic condition of parents and family aspirations, greatly influence student achievement. According to Basri (2020); Slamet (2020) and Ismaya (2020) concluded that the quality of education in urban areas is better than in rural areas with less socioeconomic conditions. Urban schools with capable parents generally have better quality facilities, so that educators can more freely maximize learning management better, students can learn better and ultimately have much better performance.

Private costs are costs that are routinely incurred by parents to pay for the daily needs of students, including transport, tuition, study tours, uniforms, books and stationery, pocket money, tutoring fees, boarding, including purchasing quotas and other expenses that are paid personally.

During the pandemic there have been changes in private costs, generally students live with their parents and the use of quota for PBM has increased due to online learning. Students who are constrained to return home during the pandemic due to the red zone or there is no cost to go home need to prepare packages of food assistance, vitamins, and other educational assistance, as well as educational assistance in the form of cash to support living costs. This study of changes in financing is needed for future learning planning although the condition of Covid-19 has been resolved, given the demands for changes in learning patterns in the 4.0 era. It is hoped that PBM for health vocational education, including nutritional vocational training, is expected to continue using the blended learning method, where online or online learning models will still be carried out side by side with other learning methods.

2. METHODS

Research design

The design used in this study is an explanatory mixed method research, quantitative data is taken together with qualitative data collection to be further elaborated and elaborated to explain the results / findings. The independent variable in quantitative research is the effect of a pandemic, while the dependent data is the cost of education which includes the education budget and student personal costs. Due to distance limitations, student personal cost data was carried out by online surveys using Google Form.

Population and Sample

The population in this study were all vocational students of the DIII nutrition program totaling 234 students (level I 91, level II 96 and level III 47 students).

The sample of this study consisted of all students in levels II and III who had been exposed to face-to-face (conventional) and online learning totaling 143 students.

Research Location

The research was conducted at the DIII Study Program, Department of Nutrition, Poltekkes Kemenkes Semarang (Polkesmar) Jl. Wolter Monginsidi 115 Pedurungan Semarang.

Research time

The research was conducted in October 2020, for 1 month including the following stages:

1. Formulation of a questionnaire.
2. Test the validity and relevance of the questionnaire.
3. Collecting data on planning and budget realization before and during the pandemic.
4. To collect student personal cost data before and during the pandemic.
5. Data processing budget and student personal costs descriptively.
6. Statistical analysis of budget data and student personal costs.

Data Collection Tools

Data collection was carried out using:

1. Primary data: questionnaire to obtain data on education budgets and student operational costs before and during the pandemic using closed questions on a Likert

scale with 5 assessment ranges and open-ended questions covering the cost component for individual student life for one month.

2. Secondary Data: planning documents and budget realization for D3 Department of Nutrition before and during the pandemic including PBM operational funds.

Data analysis

The stages of data processing include: editing (checking the completeness of data from instruments and forms), coding (changing the code), processing (processing data to be analyzed and cleaning (checking for errors after data entry).

Univariate analysis to analyze:

1. Education budget data, exposure of budget decreases and increases, compared to before and during the pandemic at each budget line point.
2. Individual operational cost data, concluding the results of research on open question items before and during the pandemic.

Bivariate analysis was performed to analyze the differences:

1. Education budget data, analyzing the percentage of budget reduction or increase, compared to before and during the pandemic at each budget line point.
2. Individual operational cost data, analyzing data before and during the pandemic using the Mann Whitney test at the 95% degree of confidence.

3. RESULT AND DISCUSSION

The cost of education according to Harsono (2007) is defined as all types of expenses related to the provision of education. Consists of direct costs, incurred for the implementation of teaching and student learning activities (purchase of learning tools, learning facilities, transportation costs, and teacher salaries), whether they are issued by the government, parents or students. Recurrent costs are costs used to finance educational operational activities for one fiscal year. Personal costs (private costs), are costs incurred by a family to pay for their children's schooling.

The results of the economic survey of parents / guardians of students mostly worked permanently and the economy was stable during the pandemic, only 6.4% experienced problems during the pandemic (layoffs and income decreased and uncertain). Based on domicile, there was a change, before the pandemic 48.8% lived in cities, 42.2% lived in villages and 6% lived in urban areas. Meanwhile, during the pandemic 23.6% lived in urban areas, 74.1% lived in villages and 2.3% lived in urban areas. Changes in the domicile of the pandemic era had an impact on changing the status of boarding houses to living at home, before the pandemic boarding houses 73.7% to 3.5% during the pandemic, while living with parents 21.1% to 96.5%.

Education Budget

According to Vizano (2020) and Pramono (2020) routine costs (recurrent costs) in this study are costs used to finance the operational activities of PBM D3 Nutrition Study Program for one fiscal year, other forms of funds used to support the implementation of teaching programs such as payment of teacher salaries, and school personnel, office administration, maintenance and maintenance of facilities and infrastructure was not studied. The following in Table 1 is the result of a recapitulation of the education budget in D3 nutrition study program on closed

question points. While the results of the resume for open questions regarding 1) suggestions for tuition relief and completeness of facilities during the pandemic, it is hoped that there will be a discount in tuition fees because students do not use campus facilities to the maximum due to pandemic conditions which require students to study at home, providing quotas and spending money for practice given on time, entrepreneurial practical assignments asked to sell should be paid for from the campus, 2) before the pandemic the practical budget was lacking, laboratory equipment was inadequate, student organizational budget was lacking, air conditioning in old buildings was mostly not functioning, 3) during the pandemic the quota budget and the cost of practicing at home is less, 4) The right standard for funding tuition in the D3 Nutrition program under normal conditions (not pandemic) 3-5 million and during the pandemic 2 million. The power of internet access before and during the pandemic was problematic, before the pandemic with campus learning there was a breakdown 1-5 times per PBM activity, while during the pandemic 1-10 times. The suggestions given for improving the infrastructure / network on campus are to strengthen the network, increase and decrease the quota subsidy on time, maximize the use of the computer lab.

Table 1. Student Respondents Responses to Education Budget

Parameter	% Student respons										p value
	SP	P	SP	P	SP	P	SP	P	SP	P	
	0	1.2	20.9	38.4	57.0	41.9	20.9	15.1	1.2	3.5	
Tuition fees equivalent to other vocational education in Indonesia	Too expensive		Too cheap		Needs to be reduced		Meet		meet if the infrastructure is filled		1.000
	3.5	3.5	0	0	23.3	23.3	37.2	32.2	36.0	36.0	
meet tuition fees	Not yet meet standards		meets the standard								
	41.1		58.9								

Note: SP= Before Pandemic, P= After Pandemic

The study program budget compared to the pre-pandemic period with face-to-face (conventional) learning models and during the pandemic (online) consisted of 1) the provision of goods and services to fulfill competency and IT had increased by 85.27% during the pandemic, 2) service expenditures (lecturers' fees) still, guest lecturers and laboratory practice supervisors) experienced an increase of 50.47%, and 3) travel expenditures (resource persons and practical advisors) decreased by 53.68%. The increase in funds for items providing goods and services as well as service spending was due to increased online face-to-face activities for guest lecturers and experts to fill PBM activities during the pandemic. Meanwhile, the decline in travel spending was due to limited physical contact meeting activities during the pandemic.

Costs for Field Practices (PKL and PBL) decreased during the pandemic by 52.58%, with details of 1) service expenditures (resource persons for street vendors and PKL / PBL advisors) decreased by 51.34%, 2) travel costs (transport and daily money) resource persons for the

provision of street vendors and PKL / PBL guides) decreased by 76.58%, and 3) expenditures for goods and services (consumption, program assistance, land costs for street vendors / PBL) decreased by 39.91%. The decrease in the cost of PKL / PBL activities is due to the not optimal implementation of PKL / PBL in hospitals, communities or the food industry.

Individual personal costs

The study of individual personal costs (private cost) for D3 Nutrition students level II and III in 2020/2021 before and during the pandemic includes as listed in Table 2 below:

Table 2. Student Respondents Response to Individual Personal Costs

Parameter	% Student respons										p value
	SP	P	SP	P	SP	P	SP	P	SP	P	
Parent Income	Just enough for the cost of living		Living expenses & children's education		There is a saving		There are advantages for refreshing		Sufficient for primary & secondary needs		0.002
	2.7	12.7	38.2	42.7	18.2	18.2	6.4	1.8	34.5	21.8	
Living Cost	< 1 jt		1-1,5 jt		1,5-2 jt		2-2,5 jt		> 2,5 jt		0.000
	22.7	71.8	51.7	11.8	13.6	10.6	9.1	4.5	1.8	1.8	
Quota Cost	< 50 rb		50-100 rb		100-200 rb		200-250 rb		> 250 rb		0.000
	22.5	9.1	63.6	28.2	10.0	40.9	0.9	17.3	0	4.5	
Transport Cost	< 50 rb		50-100 rb		100-200 rb		200-250 rb		> 250 rb		0.000
	24.5	71.8	45.5	21.8	20.0	5.5	5.5	0.9	6.4	0	
Entertaint Cost	< 50 rb		50-100 rb		100-200 rb		200-250 rb		> 250 rb		0.000
	19.1	36.4	46.4	46.4	23.6	13.6	2.7	2.7	8.2	0.9	

Routine costs (recurrent costs) are used to finance the operational activities of PBM D3 Nutrition Study Program for one fiscal year. Polkesmar with the status of a Public Service Agency (BLU), so that the source of funds is obtained from the APBN and revenue from community services, bound / unbound grants and cooperation. According to PP 23/2005 regarding BLU Management Article 9 paragraph 5, it is stated that the proposed tariff pattern takes into account the continuity and development of services, purchasing power of the community, principles of justice and appropriateness and, as well as, BLU-certified institutions should have flexibility in terms of financial management, with non-BLU agencies, It is easier to make adjustments but the disparity in budgets among health poltekkes is quite high. Suggestions given by students are to provide

tuition fee relief, complete facilities (campus wifi, practical equipment, classroom air conditioning), provision of adequate quotas and spending for sufficient practical needs as well as costs for student activities. In the future, it is necessary to study the effectiveness and efficiency of PBM funds. The proposed tariff patterns are compiled based on this study, in order to obtain an appropriate unit cost by considering the size of the other Poltekkes tariff patterns. It is also necessary to think about the possibility of providing assistance to students with unfavorable financial conditions, so they cannot participate in PBM. Like in this pandemic era, it was recorded that there were 6.4% of students whose parents could no longer afford to pay for college because of layoffs and uncertain income.

A study of budget items shows that there has been a very large decrease in travel expenditure items, PKL / PBL costs. In the 2020 budget (pandemic period), there are additional activities for the development of curriculum revision study programs, the budget is obtained from the revision of travel expenditures. This shows that efficiency has a positive impact on the development of D3 Nutrition study program. But on the other hand, it is necessary to study the achievement of student competencies because practicum, street vendors and PBL activities are not carried out optimally. The survey results on individual personal costs showed significance in all question items, namely regarding parents' income, living costs, quota costs, transportation costs, refreshing fees & personal needs as well as ease of internet and network access. A total of 0.9% of students do not have adequate cellphones or laptops as a means of online learning. For parents' income, generally the group that has sufficient funds (there is little savings, can be refreshed and fulfilled all needs) generally decreases, while the group that can only fulfill basic needs (living costs and education) increases, so it can be concluded that there is a decrease in parents' income. D3 Nutrition Study Program students, although those who stated that they were affected by layoffs and decreased income were only 6.4%.

The Covid-19 pandemic has changed the structure of the world of education in Indonesia even though it has entered the new normal era because the system of teaching and learning activities is still carried out online. Learning from home online does not necessarily make education costs adjust. So, the challenge of education in the new normal is not only the pattern of parents teaching their children at home but also the cost of education. The high cost of education, according to the Central Statistics Agency (BPS), was due to the education sector experiencing inflation of 3.81%. In particular, the increase in the average tuition fee in Indonesia has reached 10% -15% per year. The cost of education is one of the biggest expenses for the community. Summarizing several domestic schools that use the international curriculum, currently the average cost of down payment for schools from Playgrounds to high school equivalents starts from IDR 8 million to IDR 40 million, maybe even more expensive than that. This fee does not include monthly fees. Although the cost of education continues to increase, Yunita Rusanti as Deputy for Distribution and Services Statistics of the BPS said that in the calculation of inflation, the increase in education inflation is mostly in private schools while state schools tend to be deflationary.

The monthly cost of living for students has decreased, due to changes in boarding conditions to living at home with their parents. There has been a decrease in the number of students who previously resided in the city of Semarang to live with their parents, most of whom live in rural areas. This also affects the ease of network access, the decrease in ease of access is due to the relatively difficult location of the village to get strong and stable internet access. Before the

pandemic, internet access was smooth and stable, 21% decreased to 12.7%. The problem that occurred before the pandemic was the weak campus internet network. The monthly cost of living for students (pocket money) generally also decreases, because students do not need to pay for boarding and meals while in the boarding house, before the pandemic the range of 1-2 million allowances to less than 1 million. The cost of purchasing internet quota before the pandemic was less than 50-100 thousand to 100-250 thousand. Refreshing costs and personal needs increased from an average of less than 50-100 thousand, increased to 50-200 thousand, due to boredom and lots of free time.

4. CONCLUSION

The education budget needs to be studied appropriately, its effectiveness and efficiency with professional staff, this study must be matched with the target of achieving competency which is the main parameter of professional education. The Covid-19 pandemic has also affected the economic conditions of the community, especially for lower economic groups. Therefore, the Ministry of Education and Culture has prepared four schemes to ease the burden on students whose family economies have deteriorated due to Covid-19. First, students can apply for a postponement of paying the single tuition fee (UKT) until conditions improve. Second, students can propose a reduction in the amount of UKT if the family's economic level suddenly changes due to the pandemic. It turns out that the Covid-19 pandemic does not only have a negative impact on the higher education sector. This condition is actually able to increase student creativity so that they can produce works that can be used for handling Covid-19. During this pandemic we appeal to universities to carry out various activities that can help mitigate this pandemic, one of which is through university research and many of them are carried out independently, there are also private funds from lecturers, lots of research results that can be directly applied. and used by the community. It has been 6 months since the government urged people to move from home to break the chain of spreading the corona virus. This of course does not only affect the economic industry, but also the education sector. The number of additional positive cases of COVID-19 in Indonesia, which until now has not shown a positive trend, has made the government still reluctant to reintroduce the face-to-face learning system. As a result, many schools, institutions, and other educational institutions still have to carry out teaching and learning activities online. However, this will increase the education gap in Indonesia, especially for those affected by the pandemic or experiencing financial problems.

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