



Education Budget Allocation in the Constitution: A Concept, Challenge and Opportunity

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Abstract— This article discusses the concept of education budget allocation mandate in the Indonesian constitution, the challenges and opportunities faced in its implementation. The purpose of this research is to be used as a study in determining the concept of an education budget that can achieve the country's goals. This research used a normative juridical approach by analyzing the laws and regulations governing education and the education budget. The findings of the analysis indicate that the education budget allocation has been enshrined in the constitution. However, the concept of the education budget remains a source of contention, with some advocating for the inclusion of the teacher salary component and others opposing it. Education expenditure excluding teacher's salaries is still insufficient to encourage improving the quality of education. The education budget allocation mandate also still has challenges in its implementation, such as the lack of education spending other than teachers' salaries and ineffective budget management. There is a need to evaluate the concept of education budget allocation in legal regulations and improve education budget management to improve the quality of education. In conclusion, legal regulations on education budgets must be improved to achieve the country's education goals, and more structured implementation is needed to ensure the right to education.

Keywords—Education; Education Budget; Education Spending; Constitution.

I. INTRODUCTION

Aristoteles argued that education should be regulated through the rule of law and become a state affair is something that cannot be rejected, but related to the character of public education still needs to be considered.[1] One of the goals of the Indonesian state in the constitution, is to promote the general welfare and intellectual life of the Indonesian people. People who are educated have a positive impact on success and prosperity.[2] As has been done by the majority of countries in the world to regulate matters related to education in the constitution, because the right to education is a human right as agreed in the Universal Declaration of Human Rights (UDHR).[3] In addition, education for children is expected to be provided free of charge as civil rights to get education for the poor in particular. The need for legal arrangements related to education to provide legal certainty for the fulfillment of the right to education for all citizens.

Indonesia also gives its citizens the right to education, which is enshrined in the constitution. It aims to improve intelligence to realize superior human resources to achieve general welfare. To support this goal, the state reaffirms its role by mandating the constitution to prioritize an education budget, at least twenty percent of the state and regional revenue and expenditure budget to fulfill the needs of organizing national education.[4] The government's focus on advancing education in Indonesia is quite serious, one of which is by setting the education budget. Through the mandatory spending in the state and regional budget, it is hoped that the process of equalizing education can be realized in all regions in Indonesia.

Since the amendment of the 1945 Constitution in 2002 which has mandated to give priority to the education budget represents 20% of the total State and Regional Budget, it has not been implemented properly until now. The share of the education budget in the state budget from 2018 to 2022 can be seen in the following graph:

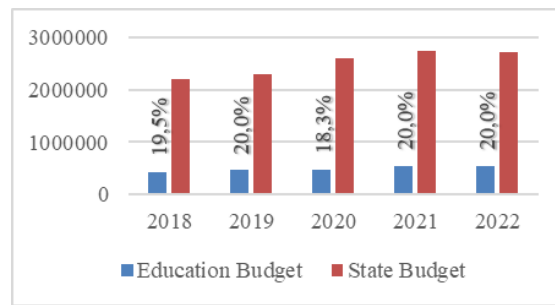
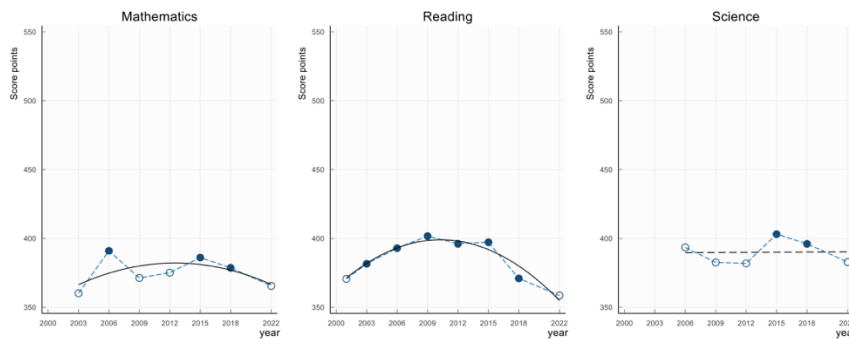


Diagram 1. Education Budget in Indonesia from 2018 to 2022

The government has not been able to fulfil twenty per cent of the education budget in 2018 and 2020, which is not in accordance with the constitutional mandate. Currently there are still local governments that have not allocated 20% of the regional budget for education in their regions.[5]

The results of education have not been as expected by the Indonesian people although every year the education budget increases. There are several international survey indicators that can be used as a benchmark for the success of education in Indonesia, one of which is the results of the Program for International Student Assessment (PISA) which reported that in 2022 the mathematic, reading, and science scores in 2022 decreased compared to 2018.[6]

Figure 1. Indonesian trends in mathematics, reading and science performance.



Before discussing the impact of the education budget regulation, it's necessary to understand the components of the education budget. Therefore, it is important to understand the conception of determining the allocation of the education budget in Indonesia to provide a comprehensive understanding of Indonesia education budget to achieve the country's goals. Based on the background of these issues, the author would like to further examine the concept of education budget allocation in the Indonesian constitution and analyze the challenges and opportunities resulting from the constitutional mandate.

II. LITERATURE REVIEW

A. Minimum Spending on Education

The objective of the study was to analyze the impact of Brazil's budget structure on investment in education. Brazil's education budget represents 25% of all expenditure and revenue, with most of this funding allocated to metropolitan and state-level public education systems. The study sought to determine whether a city is exceeding the minimum investment threshold for education. It also examined whether the city's education budget is below the legal minimum and, if so, whether it should increase its investment in education to comply with the law.

By analyzing the responses of regions to the discrepancy between spending in one year and required to spend in the following year, it was found that the difference led to an increase in investment for cities below the minimum. However, the minimum results in a decrease in investment for cities above the minimum. Furthermore, the increase in consumption was not as crucial for expanding workforce consumption, but rather for expanding investment for cities below the least constraint. In contrast, for those above the least, the distinction in direction diminishes investment on speculation, but does not influence expenditure on education. The directive to distribute education budgets encouraged cities to prioritize education for cities that had already allocated less budget to

education.[7] The mandate to allocate education budgets encouraged cities to focus more on education for cities that had previously spent less budget on education.

B. Democracy and education spending

Most studies show that democratic countries allocate greater proportion more in human capital development than dictatorial states. Experts claim that democracies have spent more on education than autocracies due to elections and pressure from organizations in society. However, there are also democracies that spend less on education than autocracies due to the influence of agricultural elites. Democracy's effect on education spending depends on the person in power. When the governments focus on education, they will allocate more towards education spending and vice versa.

The results contribute to our understanding of the factors influencing public goods spending and human capital investment, both within and outside political regimes. Democracies with more powerful elites spend less on education to prevent educational expansion, compared to countries where elites have never been in power or lost power.[8] Political power in democracies affects the amount of education spending.

C. The Effect of Education Budget on Human Development Index

When the education budget is implemented effectively, it has been demonstrated to have a positive and significant impact on the Human Development Index (HDI) results. This indicates that budget allocation for education is clear evidence of investment efforts to increase community productivity. The amount of expenditure in education is directly proportional to the HDI results. The greater the average level of knowledge and skills possessed by the community, the more straightforward it is for all those of working age to comprehend, utilize and derive benefit from technological advances, which in turn will improve the nation's economic standards and quality of life.[9] The education budget allocation is an effort implemented by the Government of Indonesia to provide a guarantee of the quality of education. However, it must also be balanced with spending on the health sector to provide optimal results for the HDI.

D. The Effect of Education Budget on Indonesia's Education Development

This study compares data on Indonesia's education development before and after the education budget allocation. There is a significant difference in education, especially related to the development of facilities and infrastructure in the period before and after allocation. This indicates the influence of budget allocations on education development in Indonesia. The influence on education development, in particular the provision and equalization of access to quality education. However, this development has not been followed by an increase in quality education services.[10] To build facilities and infrastructure, part of the education budget is allocated for physical DAK. However, the amount of physical DAK never exceeds 5% or sometimes even decreases in percentage, so that physical development concentrates more on building classrooms. Other supporting educational facilities and infrastructure, such as polyclinic and libraries have not been prioritized.

III. METHOD

The methodology of the research is based on a normative jurisprudential approach,[11] which comprehensively analyses the legal principles and regulations that govern education, education budgets and education funding in Indonesia. This methodology includes a methodical examination of applicable laws, doctrines, and statutes with the aim of pinpointing deficiencies and suggesting legal modifications. In addition, this study utilizes desk research and applies a normative juridical perspective to evaluate the regulatory framework for education budget allocation in Indonesia. The analysis covers relevant laws and regulations, including the 1945 Constitution, Law No. 20 of 2023 concerning National Education System, and Government Regulation No. 18 of 2022 concerning The Amendment of Government Regulation No. 48 of 2008 concerning Education Funding with a focus on the concept of education budget. This chapter also explores the opportunities and challenges of mandating education budget allocations. This study aims to thoroughly understand the legal framework of the education budget for the intellectual life of the Indonesian people.

IV. RESULT AND DISCUSSION

A. The Concept of Education Budget in Indonesia

Education is one of the main pillars in the development of human resources to have an impact on other aspects of state life. Over time, the need to address the existing education problems was deemed necessary to reform the constitution. The amendment to the 1945 Constitution mandates the government to seek and organise a national education system that will strengthen faith, piety and noble character to educate the life of the nation.[4] The article seeks to guarantee the provision of good quality education. The State of Indonesia adheres to the welfare state model. The state participates proactively and compulsorily in the search for justice and social protection for all.[12]

The main objectives of national education that are still often ignored by educational institutions include:

1) *Education that humanizes*

The 1945 Constitution essentially mandates that the education process can humanize humans. Humans basically have a nature as noble creatures, the function of education is to develop humans to form a nation in forming a noble nation.

2) *Education that cultivates*

The 1945 Constitution contains a strong ideology in creating a cultured nation. The Indonesian people must develop Pancasila culture as a national culture because Pancasila has noble cultural values that are very synonymous with Indonesia in a positive sense.

3) *Education that Indonesianizes*

The 1945 Constitution is the legal basis for the diversity of the Indonesian nation. Of course, education is expected to unite and build the entire diverse Indonesian society into a strong nation.[13]

Based on the concept of the *rechstaat* and the rule of law, the main principle is that the state must be organized based on the rule of law. The rule of law is a concept of state government based on law. This concept requires the administration of the state based on the law, as well as guarantees for the human rights of citizens.[14] Education as one of the basic human rights must be regulated in the constitution to provide guarantees to its people. Indonesia allocates the education budget to support the fulfilment of national education development. The budget allocation in the constitution has also been done by Taiwan, which regulates the education budget at 15% of the national budget, 25% of the provincial budget, and 35% of the city budget.[15] Brazil has also established an education budget in its constitution in Article 212 that States, Federal Districts, and Municipalities, allocate at least twenty-five percent of tax revenues including those generated from transfers for the maintenance and development of education.[16]

Subsequently, the government drafted Law No. 20/2003 that regulates detail of education budget.[17] A budget is an organization's future work plan that is realized in a quantitative, formal and systematic form.[18] A budget is a future work plan to realize a goal, which is usually synonymous with quantitative calculations or costs. The budget that is managed to be spent on the Indonesian state is called the state budget, which is a detailed list or statement of expected state revenues and expenditures within a certain period of time.[19] Budgeting is the preparation of the allocation of funds used to carry out work plans within a certain period, usually the budget will be used for state spending within 1 year. The Education Budget is part of the State and Regional Budgets.

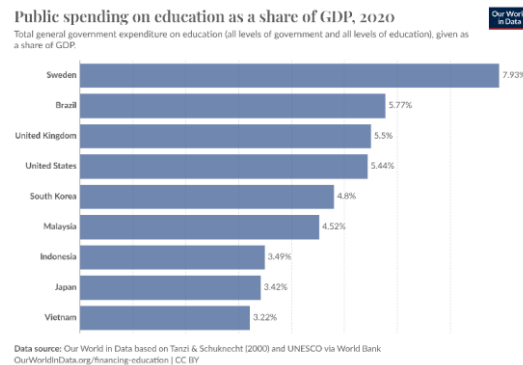
In Chapter XIII of Law No. 20/2003, Article 49 paragraph (1) states that education funds other than teacher salaries and official education costs are allocated in the education budget. However, the article has been amended through Constitutional Court decision No. 24/PUU-V/2007, thus including teacher salaries as part of the education component and must be in the preparation of the budget contained in the state and regional budget.[20] All forms of financial planning for education financing other than the cost of official duties are included as components in the education budget. Although previously teachers' salaries were not included in the education budget component because teachers' salaries were included in the civil servants' salary component.

Regulations related to education funding are then derived from Government Regulation of the Republic of Indonesia No. 18 of 2022. Article 1 point 3 states that education funding is the financial resources provided to organize and manage education. Education funding more specifically returns to the financial resources that must be prepared by the state in managing and organizing national education.[21] According to Law No. 19 of 2023, Article 1 Point 40 states that The education budget is the allocation of the education budget by ministries and non-ministries, the allocation of the education budget by transfers to regions and the allocation of the education budget by financing expenditure, including teachers' salaries, to finance the delivery of education and training for which the government is responsible, but does not include the official education budget.[22] The Government clarified the nature of the education budget, which is the financing expenditure of all components used in education and training for which the Government is responsible.

The management of the education budget is divided into 2 types, namely state and regional budgets. According to Article 12 of Law No. 23/2014, education is included in the mandatory government affairs related to basic services. According to the law, the affairs of early childhood and non-formal education and basic education (primary and secondary school) are the responsibility of the district/city government.[23] Then the affairs of secondary education and special education are the responsibility of the provincial government. Education expenditure at the regional level is mostly used for teacher salaries and the rest for other education expenditures. The average regional government spends about 75 percent of its total education budget on salaries and there are also 32 districts/cities that spend more than 90 percent of their budget on salaries. In addition, results from some districts and cities show that the other education expenditure category also includes the salary component for non-civil servant teachers, so other education expenditure is further reduced. The World Bank shows that other education expenditure excluding salaries in fact only accounts for about 14 percent of the total education budget. Other education budgets are used to cover costs such as scholarships, school supplementary funds, teacher training and other operational costs. These other education expenditures are important for improving the quality of student learning outcomes. World Bank analysis shows that on a per-student basis, the average district education budget

allocation for the other education expenditure category excluding salaries is only IDR 2 million (US\$133) per student per year.[22] Indonesia is one of the countries with the largest education expenditure in the world when measured by total state expenditure, but is small when education funding is measured by GDP.[24]

Diagram 2. Public expenditure on education as a percentage of GDP, 2020



The amount of education expenditure other than salaries that has a smaller proportion than employee salary expenditure must be evaluated, because other education expenditures that will support the quality of student learning outcomes are still lacking attention. In addition, there are also regional governments that only provide a small portion of education expenditure other than salaries. This stems from the request of Teachers and Lecturers to the court to see legal certainty if teachers' salaries are included in the budget component. The Constitutional Court decided to include salaries in the education budget component so that the 20% education budget allocation could be realized in accordance with the constitutional mandate, because the education budget allocation had never touched the allocation budget in the years before that decision. Based on the testimony of the legislators and the Government, the formulation of the Law 20/2003 is precisely as a form of policy so that the funds available for the implementation of education, including for various allowances for teachers and lecturers regulated in Law Number 14 of 2005, become larger if the budget doesn't included the teacher's salary component and the cost of official education.[20] So the teacher's salary component needs to be evaluated for inclusion in the education budget component to provide a larger portion to improve education and student outcomes.

Based on the prevailing norms and the facts, the teacher's salary component should be excluded from the education budget component in accordance with the definition of the National Education System Law before the Constitutional Court Decision. The teacher consists of Civil Servant Teachers and Non-Civil Servant teachers. Civil servant teacher salaries already have a legal basis in the Law No. 20 of 2023 concerning the State Civil Apparatus which regulates the income rights obtained by civil servant.[17] Meanwhile, Non-civil servant teachers already have a legal basis through Government Regulation in Lieu of Law No. 2 of 2022 concerning Job Creation which regulates the wages of labor, one of which is non-civil servant teachers. This right must be provided by the government or employer automatically without the need for legal certainty in the education budget. So that the allocation of teacher salaries can be excluded from the education budget component and provide more portion to other education expenditures. The need to evaluate the equalization of the number of teachers in the regions to provide more effective and efficient results.[25] Schools must be able to consider other educational operational expenses other than teacher salaries to provide benefits for students.[26]

To achieve the goal of educating the nation's life and promoting general welfare, there needs to be more focus on education. The education budget allocation mandate is a concrete step that the government has taken to guarantee the right of citizens to education, but it is not enough to see the quality of education today. Investment in educational facilities support has a significant influence on student learning outcomes.[27] Education budget allocation regulations need to be implemented responsibly by governments. The determination of the education budget component must be re-examined to improve the quality of education and student learning outcomes. Legal regulations should also be improved to provide a clear concept of the education budget to achieve the country's goals. This can also be adopted by other countries to guarantee the right to education for their citizens by considering a more structured implementation.

B. The Challenge of Education Budget Allocation Mandate

With the mandate to allocate 20% of the national and regional budgets for education, several challenges arise.

1) Clarity of Education Budget Components

Clarity on the portion of the education budget component should be clarified in the law. So far, the problem is education budget components other than teacher salaries and the cost of official duties has never reached 20% percent of the education budget. With the aim of educating the nation, the government should pay more attention to the budget component. The largest proportion of the provincial education budget in 2018 was allocated to the

payment of salary-related expenditure. Of the total interprovincial education budget, 56 percent was allocated for salary expenditure, 26 percent was allocated for goods and services, and 18 percent was allocated for capital expenditure.[28] In order to improve the quality, the portion of expenditure must be adjusted to the needs of the community.

2) *Education Budget Management*

The education budget management process from planning to accountability must have standards to achieve education goals. Regional governments use input-based budgeting only rather than allocating resources to improve student learning. They face resource capacity constraints in budgeting and planning, as well as budget execution.[28] Budget planning that does not consider the education needs of the region makes budget allocations poorly planned. This has an impact on the implementation of activities and programs that tend to be less effective and efficient. Inefficiency in education spending has been a recurring argument when assessing the unsatisfactory results of education policy.[17] When education outcomes are unsatisfactory, one of the contributing factors is the inefficient implementation of education activities and programs. Accountability has not been implemented by all regional governments. The budget accountability use should be openly accessible to the public.

3) *The Politics of Education Budgets*

Government powers important in decision-making regarding the share of the budget. Governments use the education system to form loyal citizens who emphasize values such as voting, paying taxes, military service, school attendance and respect for authority. Changes in state spending affect state control over schools and teachers which impacts political outcomes.[25] Politics is closely related to the education system, if the state and regional government powers do not have the primary goal of developing education, it will impact the education budget that will be allocated. Most formulas, educational goals, equity, fiscal, and politics must be balanced in designing a valid education finance formula to be passed into law. While equity and sufficiency are the main objectives, cost, and fiscal impact play an important role in determining whether it is politically acceptable. Education budget allocation is determined based on the mandate set out in the constitution, but budget allocation decisions are made by the state and regional governments politically.[29]

C. *The Opportunities of Education Budget Allocation Mandate*

Behind some of the challenges that arise in the education budget allocation mandate in the constitution, there are opportunities that can be utilized by the community and the state. There are several advantages of the government's role in education financing:

1) *Fiscal capacity equalization*

Each regional government has its own fiscal capacity, adjusted for regional revenue. So that each region has a different budget. Through this education budgeting, the central government can equalize budget capacity to regions in need.

2) *Equitable distribution of education services*

The education system is still centralized in the central administrative, although the control to manage schools is already in each region. So that to support the programs and activities planned by the central government can be implemented through a more equitable distribution of services to all regions.

3) *Efficiency in the establishment of education services*

State or regional governments can more easily establish education services for the community. Because of more secure financial support for education, the government can already plan in the next budget year to establish education services.

4) *Decentralized decision-making*

Although the national education system is centralized, regional governments have a great deal of authority in the management of education services. As well as increasing the number of schools, teacher capacity building can be decided within the scope of local government.[29]

The benefits of regulating education in the constitution and education budget allocation provide opportunities for the community and the state to obtain rights in education. In 2011, 81% of the world's constitutions protected basic education for citizens and 53% provided free basic education. Constitutions adopted after 1990 are mostly from low and middle income countries and are more likely to protect citizen's rights.[30] Democratic countries tend to give their citizens the right to education. Electoral competition and pressure group competition have a greater impact on public education spending. Democratization expands the opportunities for participation of the lower and middle classes, who understand that education promotes a meritocracy.[8]

The International Commission of Jurists in the Act of Athens, a country that embraced the rule of law declared:

1. The state must be subject to the law;
2. The government respects the rights of individuals;
3. A free and impartial judiciary; and
4. Lawyers must be independent and defend the rights of citizens.[31]

To guarantee the fulfillment of people's rights and comply with applicable laws, the government must strive to fulfill the budget allocation. If the allocation mandate is properly implemented, it will have an impact on the educational outcomes of citizens and the achievement of state goals. The opportunity to create a smart and prosperous society will be greater if supported by an education budget that is managed effectively and efficiently. An adequate education budget can also influence education development and the human development index. Improving the quality of society can lead to general welfare in the community.

V. CONCLUSION

With the support of the education budget, the Indonesian state has guaranteed the implementation of the national education system. The Education Budget is the budget allocation through ministries and non-ministries, the education budget allocation including teacher salaries, to finance the implementation of education and training which is the responsibility of the Government but does not include the official education budget.[20] The concept of education budget allocation is still a pro and con regarding the teacher salary component included in the education budget. Education expenditures other than teacher salaries still get a smaller portion to support the improvement of the quality of education and the quality of society.

Although the mandate for education budget allocation has been established, several challenges still arise. One of them is the clarity of the education budget share and effective budget management. Budgeting processes that do not consider the education needs of the region make budget allocations inefficient. In addition, the politics of education budgets is also a challenge, where budget allocation decisions can be influenced by the political interests of central and local governments. However, amidst these challenges, there are opportunities that can be exploited. Through mandated education budget allocation arrangements, the government can equalize fiscal capacity and the distribution of education services to all regions. Efficiency in the delivery of education services can also be achieved, and decentralized decision-making allows local governments to set priorities in education management. With good implementation, mandated education budget allocations have the potential to improve the quality of education and public welfare. This will have a positive impact on education development and the overall human development index. Efforts to realize a smart and prosperous society will be more feasible with the support of an effective and efficient education budget.

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