Government Policy Regarding Education Budget on The Posture of The State Budget (APBN)

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ABSTRACT

Financing is one of the important instruments in achieving educational goals that must be managed effectively and efficiently and uphold the values of accountability. This must be used correctly, on target, and as needed. The purpose of this study is to analyze the National Education Budget policy that has been set by the government in the 2023 State Budget. The research method used is a descriptive method with a qualitative approach, the data collection techniques used are interviews, observations, and documentation studies. The overall data are then analyzed according to the phenomenological qualitative analysis model in a step: data managing, reading and memoing, describing, classifying, interpreting, and visualizing. The results showed that funding for education is a very important issue to improve the welfare of society and the quality of the young generation of a nation. The government in each country always strives to improve the quality of education of its people, especially through the allocation of adequate resources in the government budget, both central and regional.

1. INTRODUCTION

The problem of education is one of the nation’s problems that has not been able to find a solution completely. If you look at and follow the development of education, especially in terms of education costs to date, these costs are felt to be getting more expensive. Moreover, the underprivileged are increasingly erratic in their economic conditions day by day. Especially for people who do not have a fixed income due to termination of employment (layoffs) or are caused by other things (A. Imron & Suyud El Syam, 2023).
The high cost of education does not only occur in public or private schools or colleges. At the basic education level, for example, even though the Government has provided school operational assistance funds (BOS) for public elementary and junior high schools. It is considered by most lower middle-class people to be insufficient to meet education costs, especially the basic operational costs that must be borne by parents/guardians of students (Sari & Khoiri, 2023; Sofyan et al., 2021). To overcome problems in the world of education and to achieve the targets of various activities in the field of education, especially in the new normal era after the pandemic, it is very dependent on the fulfillment of facilities by the government, of course, all of which require a lot of costs/budgets. The budget consists of two sides, namely the revenue side and the expenditure side (Adam, 2021; Juliani, 2020). The receiving side is a fee that is determined by the number of funds received by the institution from each source of funds.

The amount of education costs sourced from the government is determined based on the government’s financial policies at the central and regional levels after considering the priority scale. Meanwhile, receipts from other sources are included in the third group, namely the existence of assistance or loans from abroad intended for education. As is known, a budget in addition to being a tool for planning and control is also a tool in directing an institution to put the organization in a strong or weak position (Azila-Gbettor et al., 2020; Kuntadi & Puspasari, 2023). The budget can be used to see whether the program of activities is carried out properly and whether the use of funds to finance the program is appropriate, effective, and efficient. Therefore, the budget can also serve as a benchmark for the success of an organization in achieving the goals that have been set (Alijan & US, 2023; Febrian & Yuza, 2023). When looking at its development, the budget has a function as an estimating tool, as a tool for issuing funds, and as a tool for efficiency. In particular, the routine education budget for the implementation of education in schools is based on school data collection collected, processed, and analyzed which is further presented as consideration for the provision of aid funds from the central government (Damayanti et al., 2023; Mesiono et al., 2021). The data collection step is carried out using a data collection format that is filled in directly by the principal, then collected by the Sub-district Level Education Implementation Assistance Subsidy (SBPP) team, then collected in intermediate and provincial districts/cities (Hamdani & Albar, 2016; Petrasçu & Tieau, 2014; Widiyati et al., 2021).

The provision of education financing needs to be based on the need for education delivery costs in each region which is based on the same unit of cost and the allocation of each district is determined based on the number of schools, classes, students, and school employees. The government also continues to be committed to maintaining the education budget at 20% of the state budget in 2023 state budget. Based on this, this research is important to study the government’s policy towards the Education budget in the 2023 State Budget posture, especially post-Covid (Febrian & Yuza, 2023; Kholisoh et al., 2023).

There are many previous studies which examined the governance of education budget policies focused on various objects studies, such as a comparative analysis of education budget policy allocation among developed and developing countries (Amir, 2020). The results overall showed that the allocation of education budgets of developed countries were better than that of developing countries increasing education budgets will increase education equity. A study in Poland specifically explained the inequality of education budget policy between the central and the local government whereas the central government imposes the education budget policies did not followed by the regulations and the standards of the implementation of education policy at the regional level, as a results the education budget policies were not properly implemented (Mitra, 2020). Another study conducted in the Republic of Panama found that a policy of 20% allocation budget of the education affairs was not followed by the political commitment of bureaucratic and public officials to implement the policy concurrently (Pratolo et al., 2020).

Although some previous studies have explained about the policy of education budgets allocation, however those studies did not explain the distribution and budget policy allocation specifically at the regional level. Studies in Indonesia have not specifically mapped out the budget allocations for education affairs in each region. The study in Palopo City, Indonesia explained about the analysis of budget policies for education infrastructure, nevertheless, that study did not entirely described the implementation of a policy of 20% budget allocation of education sector in Indonesia. Base on observation a policy of 20% budget allocation of education sector in Indonesia was influenced by government management and the national education system which in some cases inhibits the implementation of that policy at the regional level. This means that the whole community can enjoy good education for the rich, especially the poor, besides that all schools have sufficient facilities and the community can enjoy quality education. Furthermore, a further impact is to improve the economy and public health. As illustrated by that Malaysia and Singapore can improve (Komariah, 2018). The economy of the people at first it increased their education budget, but it was different from what happened in Indonesia. The purpose of this study is
to analyze the National Education Budget policy that has been set by the government in the 2023 State Budget.

2. METHOD

The method used in this research is descriptive method with a qualitative approach, data collection techniques used are interviews, observation, and documentation studies (Froehlich et al., 2020; Gill, 2020; Kasim & Antwi, 2015). This article will review from various perspectives issues, situations, and budget policies that have been set by the government through the state budget. This type of research method is analytical literature research. This research will explain the analysis of government documents, scientific journals, and research related to the selected discussion.

The stage in this research method is (1) selecting articles, (2) collecting preliminary data, (3) challenging topics, (4) collecting supporting data, and (5) generating conclusions and outlining recommendations. The document analysis is carried out by collecting and reviewing data on existing budget policy documents both from government agencies and information obtained through the media. Triangulation is carried out through the triangulation of methods and sources. The overall data are then analyzed according to the phenomenological qualitative analysis model in a step: data managing, reading and memoing, describing, classifying, interpreting, and visualizing.

3. RESULTS AND DISCUSSION

Results

The preconception of National Politics on Education Budget Policy

The relationship between education and politics is very close and even always related so with this situation we can know those state politics plays a very important role in determining the direction of educational development in a country. It is not an exaggeration if many experts argue that education is one of the efforts or means to preserve state power. Michael W. Apple country’s cultural politics is channeled through its educational institutions so that in education political will or power systems are channeled in a society. Efforts to instill a principle, doctrine and state agreements through education are carried out in a way that cannot be traced at a glance because it is usually implicitly located in educational material or curriculum so that unconsciously the people who follow and obtain education have also supported the specific goals of the country.

The budget is a government instrument in the provision of goods and services to the community. In the Indonesian context, the allocation function is often called "public spending", because of the budget allocation to meet public services such as health, education, and housing. Second, the distribution functions. The budget is an instrument to divide resources and their use to the community in a fair manner. This function aims to overcome socioeconomic inequality. Third, the stabilization functions. State revenues and expenditures will necessarily affect the aggregate and overall economic activity. The budget is an instrument to maintain and strive for a fundamental balance of the economy, namely job creation.

Many factors cause bias and misallocation in the public budget, such as the opportunistic behavior of legislators in the discussion of the draft local government budget in the DPRD. The government work unit (agency) itself from the beginning was identified as an organization that always maximizes fencing to obtain benefits, so there are often variants of budgets and follow-up activities that become the remaining budget at the end of the year.

The education budget has a relatively large amount and proportion when compared to the budget for other sectors. This is due to the priority for the education sector in all ministries and institutions as well as local governments, which agree that the education budget is closely related to the future of the nation. Therefore, discussions on strategies and ways to increase admissions that can be used to finance programs and activities in the education sector remain interesting and discussed in various international forums. Education funding policies in the form of decisions to increase or decrease budgets are strongly influenced by the political interests of decision-making, which require the approval (legitimation) of all existing political forces or the will of the constitution. If decision-making along with all existing political forces sees the importance of increasing the budget for improving the quality of education, then education funding will increase.

But on the other hand, if they are more interested in other areas and are less concerned about improving the quality of education, then education funding will not get a better share. Along with the policy of decentralization of education whose estuary is educational autonomy. The orientation of education management shifted to privatization implemented by the government which led to the granting of authority for state educational institutions to find sources of funding and manage self-financing independently.
In simple language privatization means the privatization of public educational institutions. The policy of privatization of education, which releases educational institutions from no longer receiving funding subsidies from the government and requires them to seek sources of funding on their own, has led to the emergence of competition between educational institutions to implement business practices. These educational institutions seem to highlight business motives more than social motives so what is called the commercialization of education appears. Theoretically, improving the quality of education is understood in two ways. First, it is always associated with costs, when in fact it is not always. Second, it is often reduced to just output in the form of learning achievements or exam results. Quality has a complex meaning, not only related to the cost of education and learning outcomes but broadly related to ideals or hopes to achieve a better life.

Education Budget in the 2023 State Budget and Partiality to the Community

The availability of adequate educational facilities is highly dependent on the number of costs intended for education per unit, as well as the allocation of funds for education from the state budget and the percentage of education costs from GDP. Thus, it is necessary to have the will or political will of the government and the holders of the people’s mandate (DPR) to be able to care more about education. With such a large budget, it is hoped that there will be acceleration in the development of the quality of education so that all students from elementary to tertiary levels can feel quality education.

Furthermore, no less important is the equitable distribution of education for all Indonesians with low education costs if necessary for free, but the quality is still obtained. As a society, it may be very hopeful that education is cheap but it does not make education as cheap as it is currently happening. In fact, in Indonesia, quality and said favorite schools require all students to pay a high price, including public schools which are schools built from people’s money. Meanwhile, schools that are cheap and even free, are not quality schools, not even worthy of being called a school. Even more painfully, the awaited government attention did not come so there was a gap between the rich and the poor in obtaining an education.

Minister of Education, Culture, Research, and Technology (Mendikbudristek) Nadiem Makarim explained the budget posture of the Ministry of Education and Culture and Research and Technology on the State Budget (APBN) of the Ministry of Education, Culture, Research, and Technology (Kemendikbudristek) getting a budget allocation of IDR 80.22 trillion. The biggest component is mandatory funding of IDR 38.17 trillion. These are our various kinds of allowances and assistance to ensure access to education such as PIP, KIP, teacher allowance, and lecturer allowance. Meanwhile, for the priority programs of the Ministry of Education and Culture, namely the Independent Learning Program, a budget of IDR 4.57 trillion was allocated. This figure is for various kinds of development such as independent curriculum, implementation of national assessments, Mobilizing Teacher Programs, assistance to mobilizing schools in frontier, outermost, and disadvantaged areas (3T), as well as literacy programs.

In addition, the Ministry of Education and Culture will also carry out an education digitization program. Nadiem said that his party will continue to improve the free technology platform for teachers and principals. Meanwhile, Minister of Finance Sri Mulyani stated that the budget allocation in the 2023 State Budget for the education sector reached IDR 612.2 trillion, consisting of the central government of IDR 237.1 trillion, transfers to regions of IDR 305.6 trillion, and financing of IDR 69.5 trillion. Looking at the posture of the Education budget in the 2023 State Budget, it is close to partiality towards the community, especially the poor. In the FY 2023 Budget Ceiling, the education function budget was initially allocated at IDR 608.3 trillion. Then the Allocation Ceiling increased to Rp 612.2 trillion, there was an increase in the budget allocation for the education function of Rp 3.9 trillion which was allocated as a reserve fund for the education sector.

There are details of the education budget allocated by the government including: 1.) The central government’s budget of 2246.5 trillion Rupiah which will be transferred to the regions is 814.7 trillion Rupiah. The budget for the education function will be allocated through transfers to the regions in the form of a General Allocation Fund (DAU) and a Special Allocation Fund (DAK) for the operating costs of education units (BOSP) which include education in Islamic boarding schools and Early Childhood Education (PAUD). 2.) Central government spending on education amounted to 237.1 Trillion Rupiah. 3.) Financing for Education / Reserve Fund amounting to 69.5 Trillion Rupiah (including fostering Islamic boarding school endowments, research endowments, university endowments, and cultural endowments other than LPDP which has been known by the public). 4.) To Fund 20, 1 Million of students who get Smart Indonesia Program (PIP) scholarships. 5.) To finance 976 million students unable to get a Smart Indonesia Card (KIP) 6.) To finance the professional allowance for non-PNS teachers which reached 556.9
thousand teachers consisting of PPPK teachers, regional civil servant teachers, non-civil servant in passing teachers, and non-civil servant teachers who are non-imposing.

Not only that, but this budget is also planned to be channeled to the revitalization of Muaro Jambi Temple, the National Museum, the Vocational Education program, Mobilizing School Program, Mobilizing Teachers, and other costs. Secretary General of the Ministry of Education and Culture, Suharti explained that the Physical DAK policy based on Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments allocating DAK is following Government Policy to fund certain programs, activities, and/or policies to achieve national priorities, accelerating regional development, reducing public service gaps, encouraging regional economic growth and/or supporting the operationalization of public services.

Details of activities for the implementation of DAK Physical in the field of education including 1.) Rehabilitation and construction of space and provision of facilities for all levels of education. 2.) Procurement of library collection books (elementary, junior high, junior high, vocational schools, in areas with low literacy rates). 3.) Sports field rehabilitation. 4.) Construction of student practice rooms (RPS) and provision of key practice tools for SMK. 5.) Construction of new school units (USB) for SMA, SMK, and SLB for areas that do not yet have SMA / SMK and SLB. 6.) Library development is coordinated by the National Library with a budget of Rp525 billion.

As previously explained, the education budget in Indonesia starting this year will be budgeted following the mandate of the 1945 Constitution of 20 percent of the state budget. This means that the education budget is around 213 trillion. A sizable budget for an education sector builder if managed properly. Budget management in this case needs to be considered considering that Indonesia as a large country is very vulnerable to budget misappropriation.

**Challenges of Education Budget Policy Implementation**

Education is one of the highest investments used by almost all countries around the globe to increase their prosperity, economic, ecological, and social growth. Therefore, one of the main functions of the state is to allocate sufficient budget for the higher education and universities. For example, in Ukraine, spending on the education budget is believed to positively impact increasing employment, economic development and reducing inequality in income distribution. In addition, the states of Central and Eastern Europe also believe that effective regulation of continuing education should focus on the decentralization of education, and the development of public-private partnerships, as well as the autonomy of education service providers. Based on some cases in the United States, the cuts of education budget policies are influenced by several factors, such as social, political, and even economic recession. Besides, the declining support from the states for the education budget is also influenced by competition from other social institutions such as 63 programs related to health. It could happen because there were differences between the interaction of public opinion and policymakers about the awareness of public concerns and the policy actions taken. In some cases, however, officials' professionalism in making and taking decisions is also an indicator of government objectivity in budget distribution because the success and failure of a policy can be seen from the budget allocation used to meet the demands and needs.

Additionally, the existence of budgeting practices, stakeholder pressure, and strategic planning have also influenced the existing financial management, as stakeholder pressure can change the priorities of the predetermined fiscal accountability. In several cases, the imbalance of education budget has resulted in public concerns about limited public resources, especially those related to the education budget for low-income student and those cases are also a form of political implications from policymakers in overcoming the budget crisis and fiscal pressure. Meanwhile, in Thailand, the government provides performance-based budgeting as an effort to encourage universities to be more autonomous and accountable. However, the inequality of social and economic construction in rural and urban areas requires the Thai government to take the responsibility to serve its local community by providing higher education budget allocations based on the needs and economic conditions of the university. Education is a form of human investment to be carried out rationally, especially since it costs money. Through education investment, it is possible to obtain large amounts of human resources indispensable for development. The education cost is generally defined as a certain amount of money to finance educational input factors. The understanding of the concept of the education cost is based on the view that education is an investment in human resources. In the study of economic development, this view is reflected in the concept of humans as development capital.

Therefore, investment should produce skills that have economic value; (2) investment in education is needed to respond to the economic needs of the workforce based on the education type. Investment can be defined as sacrificing certain amount of current value to obtain a future value (return) with an expectation that the return will be greater than the current value. The education cost standard is
explained by the Regulation of the Minister of National Education Number 69 of 2009 article 2 verse (1), stating that the standard of non-personnel operating costs in 2009 is per school/skill program, per study group, and per student for primary schools (SD/MI), Junior High Schools (SMP/MTS), Senior High Schools (SMA / MA), Vocational High Schools (SMK), Special Primary School (SDLB), Special Junior High Schools (SMPLB), and Special Senior High Schools (SMALB). The education budget is a system statement related to the education program, namely planned revenues and expenditures within a financial (fiscal) policy period, supported by data that reflects the needs, objectives of the educational process, and planned school outcomes.

There are two parts of the budgeting, namely income and expenses estimation. Income estimation and presentation must be accounted for so that they can be realized. The obligation of the constitution to stipulate the education budget of 20% (twenty percent) of the APBN indicates that education is vital for the nation’s future journey, that is by preparing quality Indonesians who are technically capable of building the country and competing through technology development while at the same time also having noble characters. The Department of National Education’s education budget, which was later based on the Presidential Regulation of the Republic of Indonesia Number 47 of 2009 concerning the Establishment and Organization of State Ministries was changed into the Ministry of National Education (Kemendiknas), has increased from year to year.

However, the minimum education budget allocation of 20% (twenty percent) as mandated in the 1945 Constitution Amendment IV of 2002 and Law Number 20 of 2003 concerning the National Education System was finally achieved in 2009. According to the Minister of Finance, Sri Mulyani Indrawati, it was due to the limited government budget. To plan the utilization of the 20% (twenty percent) budget, the government formulates the education policies into several programs considered as the main priorities to be carried out immediately, among others, to improve the teachers’ and lecturers’ welfare; to conduct the 9-year compulsory education that is better in quality, cheaper, and affordable; to provide better access to quality and relevant secondary and higher education; and to produce research with better quality and relevance. In addition, it also gives attention to outstanding students by giving scholarships and guarantee to continue their study anywhere, gives attention to improve the non-formal education sector, and strengthens the education governance. The basic framework and policy directions are stated in the National Medium-Term Development Plan (RPJMN) 2005-2009, the Long-Term Development Plan (RPJP) 2005-2025, and the Ministry of National Education Strategic Plan (Renstra) 2005-2009.

Discussion

The amendments to the 1945 Constitution of the Republic of Indonesia Article 31 paragraph (4) have emphasized that the state prioritizes the education budget at least 20% of the state revenue and expenditure budget as well as from the regional revenue and expenditure budget to meet the needs of providing education, but for various reasons and considerations so far. Our state budget has not yet reached 20%. In the regions, the allocation of education funds included in the APBD is very varied, but most of them have not reached 20% of the APBD. What is concerning is that there are several regions that have freed education costs but have not been compensated with sufficient additional budgets in the APBD (Arhipova et al., 2021; Datzberger, 2018; Hartono, 2023).

Moreover, if it is not accompanied by periodic supervision from law enforcement, then this large budget will not run effectively and efficiently. The point is that there needs to be supervision from the center to the regions. Furthermore, there needs to be serious action from the government to allocate budgets to programs related directly to the learning process. Unsuitable programs will result in a waste of budget and make it futile and unaccountable (Apryani et al., 2022; Sartika & Krisnanda, 2020). The achievement of welfare through the initiation of a budget that has a partiality towards the poor (pro-poor budgeting) does not just go smoothly without obstacles. Empirical experience and theoretical learning necessitate budgetary reforms in favor of the poor (Alkadri, 2011; Hastina et al., 2020).

The balance between elite commitment and community participation it reforms will be strong and sustainable if they are supported by elite commitment and community participation. If there is community participation but no elite commitment then the result is a crackdown by the elite. If there is an elite commitment but no community participation, then there is reform by the elite (Febrian & Yuzia, 2023; M. J. Imron, 2016). These elitist reforms left society passive and dependent so the reforms were fragile and unsustainable. If there is no community participation and no elite commitment then what happens is the status quo. Second, progressive political commitments and policies (Rahmadoni, 2018; Zein, 2017). A nation has progressive commitments and policies characterized by the existence of socio-political ideas and policies carried by its political elites both in government and outside the government such as those occupying political parties, parliaments, and mass media. Often the political elite or the elite of society simply think and act for and on behalf of one’s interests.
Conducive pattern of local democracy, in the context of a pluralistic society, Arend Lipjhart divides democracy into two, namely a democracy that is concentrated (inward) or centrifugal and a democracy that is distorted (out) or centrifugal. Centrifugal democracy is characterized by sharp competition between actors and between segments, making governance unstable and ineffective (Gobel et al., 2023; Martin, 2023; Zainuri, 2023). These regions that have a centrifugal-conflictual character generally have ineffective governments and do not have the opportunity to carry out budget reforms. Meanwhile, centrifugal democracy is not a democracy that focuses on the hands of the elite but a democracy built on a common consensus among various segments of the elite and society (Adam, 2021; Umar et al., 2023). This democratic model is more stable and allows local governments to run effectively, including in launching budget reforms that have a partiality towards the poor.

Moreover civil society is nothing but citizens. A citizen who is aware of social rights and political right is needed to involve in determining and improving common life. In modern society, public services such as Education, Good Health largely depend on adequate service information. The government has indeed budgeted 20 percent of the education fund from the state budget (Hidayat et al., 2023; Surachman et al., 2023). But when the world of education is now starting to enter the neoliberal era of education, according to some, such funds still feel lacking (Aflaha et al., 2021; Arhipova et al., 2021). We should indeed be aware that there are many other public sectors that the state must pay attention to when making liberalization policies. The findings of this study support other studies which state that financing management affects the quality of education in elementary schools. With good management of education funding can support, as well as guarantee the development of the quality of education and its processes organize teaching and learning activities.

The findings show that the implementation of financing with suitability indicators between planning and implementation is done well. This can be seen from the leader’s efforts to achieve educational goals based on budget plans and rules set by the government. In addition, this research can be used as evaluation material in planning the next financing management, with the expectation of the process improving the quality of education can be optimal. However, wisdom that can encourage the advancement of the world of education must be prioritized by the government. If not, then our education world will continue to be in a quality crisis and a crisis of being less competitive than other developing countries (Gustiar & US, 2023; Karima et al., 2022; Mesiono & Haidir, 2021). Previous study found Germany, France, and the Netherlands are developing countries that also face the same problems as the Indonesian state in responding to liberalization in the public sector. However, in the field of education, they still provide adequate subsidies (Mesiono et al., 2021). Malaysia is for example the closest example. In the past, this neighboring country learned about education in Indonesia and our educators were always asked to teach there. But now the reality is completely reversed, now we are the ones who make Malaysia a reference for progress in terms of education as state by previous study (Huda & Murtafah, 2022). This is because the Malaysian government pays considerable attention to the advancement of its education.

The implications of this research show the important role of the education budget in education development in Indonesia. This research can show that government policies regarding the education budget can have a significant impact on the development of education in Indonesia. However, this research also has limitations. One of them is limited data usage. This research only uses data from certain sources, so it cannot represent the entire situation of the education budget in Indonesia. In addition, this study does not consider other factors that can affect the quality of education. This study only considers the education budget as the main factor influencing the quality of education, but does not consider other factors such as curriculum, teaching methods and teacher quality. Therefore, it is hoped that future research will be able to conduct similar research by considering the limitations of this study and involving other factors that have not been included in this study.

4. CONCLUSION

The budget allocation system for education in Indonesia is heavily influenced by government regulations. Education funding depends on education management but the budget allocation used must be in accordance with national financing standards. Education in Indonesia, implemented in accordance with educational policies that regulate the life of the nation education system, as well as an allocation of 20% of education funds obtained from the state budget and budget. Based on the results of the studies and studies that have been carried out, it can be concluded that in general the education budget can be divided into 3 types of spending. The three types of spending are Central Government Expenditures (BPP), Transfers to Regions and Village Funds (TKDD), and Budget Financing. The education budget through TKDD consists of several components, namely (1) General Transfer Funds (consisting of General Allocation Funds and Revenue Sharing Funds) which are estimated for the education sector; (2) Special Transfer Funds; (3) Regional Incentive Funds for education; and (4) an estimate of the Special Autonomy
Fund for education as mandated in laws and regulations relating to special autonomy.

5. REFERENCES


