

Effectiveness of the Implementation of Education Budget Arrangements in the APBN/APBD Based on the 1945 Constitution Article 31 paragraph (4) and Law No. 20 of 2003 concerning the National Education System Article 49 paragraph (1) related to the Covid 19 Pandemic

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Abstract. The mandate of Law number 20 of 2003 concerning the National Education System ("Sisdiknas") article 49 paragraph 1 regulates education funds which are allocated at least 20 percent of the APBD and APBN. This is in accordance with the mandate of the 1945 Constitution article 31 paragraph (4). The implementation of the mandate of the 1945 Constitution has been stated consistently since 2009. This means that the policy of the education budget in APBN and APBD has been launched for more than a decade. Various studies have been carried out highlighting the implementation problems, but have not obtained satisfactory results. Meanwhile, the 2021 Education Budget has been increased 5 times to IDR 550 trillion, as stated by the Minister of Finance, Sri Mulyani. This significant increase was carried out to support the education sector during the COVID-19 pandemic. However, it is necessary to study the extent to which the effectiveness of the implementation of the policy by the Central Government and Regional Governments are regulated in the relevant laws and regulations if these are not implemented proper. This paper also discusses the role of existing state institutions in the seriousness of their respective commitments in realizing the mandate of the 1945 Constitution in the field of education.

Keywords: Effectiveness; Education Budget; National; Regional; Covid-19

1 Introduction

In the preamble to the 1945 Constitution of the Republic of Indonesia ("UUD NRI 1945") it has been clearly and unequivocally stipulated that one of the goals and objectives of the state is to educate the nation's life. Talking about the intellectual life of the nation is closely related to education.

The right to education as part of human rights in Indonesia is not only a moral right but also a constitutional right. This is in accordance with the provisions of Article 28 C paragraph (1) of the 1945 Constitution of the Republic of Indonesia, which states: "everyone has the right to develop himself through fulfilling his basic needs, has the right to obtain education and benefit

from science and technology, art and culture, in order to improve the quality of his life." and for the welfare of mankind". Article 31 paragraph (2) of the 1945 Constitution of the Republic of Indonesia also stipulates that every citizen is obliged to attend basic education, while the government is obliged to pay for it.

The implementation of the National Education System in Indonesia is regulated in Law Number 20 of 2003 concerning the National Education System ("Law on National Education System). Based on Article 1 point 3 of the National Education System Law, it is stated that the national education system is the entire education component that is interrelated in an integrated manner to achieve the goals national education The aim of national education is to develop the potential of students to become human beings who believe and fear God Almighty, have noble character, are healthy, knowledgeable, capable, creative, independent, and become democratic and responsible citizens.

Furthermore, in the National Education System Law, the provisions of Article 31 paragraph (4) of the 1945 Constitution of the Republic of Indonesia have also been further elaborated, namely in Article 49 Paragraph (1) of the National Education System Law which states that "education funds other than educator salaries and official education costs are allocated at least 20% of the national education system". State Revenue and Expenditure Budget (APBN) for the education sector and a minimum of 20% of the Regional Revenue and Expenditure Budget (APBD)".

At the legal level, various laws and regulations to ensure transparent, effective and efficient management of the education budget have also been made, one of which is Law Number 17 of 2003 concerning State Finances. The goal is that the state budget, especially the education budget, can provide the maximum benefit for efforts to improve the quality of education. The problem of budgeting education in Law Number 17 of 2004 concerning State Finance, includes education units, education costs, paying salaries for teachers, lecturers and education staff, educational facilities and infrastructure, practicum and extra-curricular activities, remedial programs, and scholarships.

According to Article 1 point 7 of Law Number 17 of 2003 concerning State Finance, State Revenue and Expenditure Budget, hereinafter referred to as APBN, is the annual financial plan of the state government approved by the House of Representatives. Meanwhile, according to Article 1 point 8 of Law Number 17 of 2003 concerning State Finance, Regional Revenue and Expenditure Budget, hereinafter referred to as APBD, is the annual financial plan of the regional government approved by the Regional People's Representative Council.

In carrying out the education budget, the Law on the State Budget is the basis for the Central Government to carry out state revenues and expenditures. This is as contained in Article 3 paragraph (1) of Law Number 1 of 2004 concerning the State Treasury which states that the Law on the State Budget is the basis for the Central Government to carry out state revenues and expenditures. Meanwhile, in the regions, Regional Regulations concerning APBD are the basis for Regional Governments to carry out regional revenues and expenditures as stated in Article 3 paragraph (2) of Law Number 1 of 2004 concerning State Treasury.

The State Revenue and Expenditure Budget (APBN) is an instrument for the Government to regulate state expenditures and revenues in order to finance the implementation of government and development activities, achieve economic growth targets, achieve economic stability, increase national income, and determine development directions and priorities comprehensively. general. According to Musgrave, the budget has 3 main functions, namely:

[1]

1. allocation function to make allocations to sources of funds to procure goods for individual needs and facilities needed for the public interest. Everything is directed so that there is a balance between money in circulation and goods and services in society.
2. distribution function to balance, adjust the distribution of income and improve the welfare of the community.
3. stabilization function to increase job opportunities and price stability for goods needed by the community and to ensure that the economy continues to grow steadily.

The role of the State Revenue and Expenditure Budget (APBN) or the public sector budget is felt to be increasingly significant. In its history and development, the State Budget has been proven many times to be an instrument for multi-functional policies that are used as a tool to achieve the goals of the state. This can be seen from the composition and size of the budget, which can directly provide a shadow of the direction and purpose of services from the state to the community. Therefore, in order for the function of the APBN to run effectively and efficiently, the budget system and recording of revenues and expenditures must be carried out carefully and systematically. With budget management that is carried out properly, correctly, and on target, it is hoped that irregularities in budget management can be avoided [2].

Almost two years, namely from 2002 the MPR RI has set an amendment to Article 31 of the 1945 Constitution which stipulates the government's obligation to finance compulsory basic education for every citizen (Article 31 paragraph (2) of the 1945 Constitution of the Republic of Indonesia) and state obligations (government and DPR). prioritize the education budget at least twenty percent from the APBN and from the APBD (Article 31 paragraph (4) of the 1945 Constitution of the Republic of Indonesia). On January 26, 2004, there was an agreement to allocate 3.49% of the national budget for education and it will gradually be increased so that in 2009 it will reach 20% of the state budget. This means that twenty percent of the education budget was only implemented in 2009.

The policy regarding the amount of the education budget allocation in the APBN has been regulated through the constitution of the 1945 Constitution. Article 31 Paragraph (4) states that "the government prioritizes the education budget at least twenty percent of the state revenue and expenditure budget as well as from the regional revenue and expenditure budget to meet the needs of the government. implementation of national education". The government began to comply with this provision since the determination of the 2009 APBN, after the Constitutional Court (MK) decided that the education budget in the 2008 APBN did not have binding legal force because 20% had not been allocated (MK Decision No. 13/PUU-VI/2008). At that time, the education budget in the 2008 APBN was only 15.6% of the total state budget of Rp. 854.66 trillion (including the salaries of educators, but excluding the official education budget) [3].

Earlier in 2009, in his State Speech before the Plenary Session of the DPR, President Susilo Bambang Yudhoyono stated that in the 2009 budget year the government would fulfill the mandate of the 1945 Constitution, namely by allocating an education budget of 20 percent of the total State Revenue and Expenditure Budget.

However, until 2019 the role of the APBN and APBD is still not optimal. Minister of Finance Sri Mulyani Indrawati expressed her disappointment about the large education fund in the State Revenue and Expenditure Budget (APBN), but the results were not as expected. The State Treasurer said that although the government had allocated 20 percent of the education budget, or in the 2019 State Budget it was set at IDR 492.5 trillion, up from the previous year of IDR 435 trillion. Sri Mulyani's disappointment was not without basis, because, referring to the results of the international student assessment score (PISA), Indonesia's score was still lagging behind a number of other ASEAN countries such as Thailand and Vietnam. As an illustration, PISA scores are used to measure indicators of the quality of education in a country

including: mathematics, science and reading. In line with that, Sri Mulyani emphasized that the government's policy of budgeting the allocation of 20 percent of the APBN is not a populist policy, because the government wants Indonesia's young generation to have the right to study well and have high hopes of being able to compete with other nations in the world. The same thing that Sri Mulyani highlighted is that apart from allocating the education budget, the government has also experienced a similar "disease" which has allocated 5% of health spending from the APBN or Rp. 100 trillion. However, health spending has not been maximized [4].

Whereas educational activities can run smoothly if all aspects related to education are met. In terms of funding, learning facilities, teachers or lecturers who provide material, and also books to support the education. If one aspect is left behind, it can be ascertained that the learning process cannot run in balance.

Two years have passed since the 2019 Covid-19 pandemic, in 2021, the Minister of Finance, Sri Mulyani said that state spending for education in 2021 increased 5 times to Rp550 trillion. The increase in the budget was carried out to support the education sector during the COVID-19 pandemic. Sri Mulyani said, human resources (HR) are the most valuable and most important asset for a nation. The progress of a nation, he said, really depends on government policies in improving the quality of its human resources. Improving the quality of human resources is a very important responsibility held by the Ministry of Education and Culture. But not only that, the government is also responsible as stated in the 1945 Constitution which states that one of the most important state expenditures is education spending. During this pandemic, the education budget continues to rise so that students do not feel the more severe impact of the COVID-19 pandemic, including when they have to do distance learning. Sri Mulyani believes that the effectiveness of this expenditure is highly dependent on the quality of the program. According to him, in this case the Ministry of Education and Culture and the Ministry of Religion certainly have a tough task because they are responsible for the quality of human resources today and in the future [5].

The main research problems discussed in this study are about the effectiveness of the implementation of the education budget policy of twenty percent by the Central Government and Regional Governments regulated in the relevant laws and regulations, and what problems occur in the implementation of the education budget, as well as how the role of existing state institutions in the seriousness of their respective commitments in realizing the mandate of the 1945 Constitution in the field of education.

2 Results and Discussion

2.1 Implementation of the Twenty Percent Education Budget Policy by the Central Government and Local Governments Regulated in Legislation

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 [6].

It even happened in the regions that almost the majority of local governments were competing to fight for the discourse of free education. However, with the inclusion of politics

in the world of education, it seems that the discourse has become a bargaining chip in its realization between citizens and local government authorities. The free education policy should not be just political rhetoric in order to perpetuate power, but it should be supported by the realization of the education budget in accordance with the mandate of the basic law, which is at least 20% of the APBN/APBD.

Inspector General of the Ministry of Education and Culture (Irjen Kemendikbud) Daryanto revealed that quite a number of regions still allocate education budgets of less than 20% of the Regional Revenue and Expenditure Budget (APBD). In fact, the mandate of Law Number 20 of 2003 concerning the National Education System, Article 49 paragraph 1 stipulates that education funds other than education salaries and official education costs are allocated at least 20% of the State Budget and Regional Revenue and Expenditure Budgets (APBN and APBD). This is due to two things, namely the small amount of local revenue, and the commitment to fulfill the 20% allocation of the education budget [7].

Executive Director of the Center of Education Regulations and Development Analysis (Cerdas), Indra Charismiadi said, the regional education balance (NPD) released by the Ministry of Education and Culture (Kemendikbud) 2019 shows that 99% of local governments still allocate education budgets below 20% in their respective APBD. . In fact, the mandate of the 1945 Constitution requires local governments to allocate a minimum of 20% of the budget for pure education from the APBD. This amount has not been added to the transfer funds from the APBN. There are only seven local governments that allocate education budgets above 20%. They are Bandung Regency, West Java (20.05%), Bangli Bali Regency (20.2%), Kutai Kertanegara Regency, East Kalimantan (20.29%), Bogor Regency, West Java (21%), Pemalang Regency, Central Java (21.11%), West Sumatra Province (21.7%), and Ogan Komering Ilir Regency, South Sumatra (23.79%) [8].

Chairman of the House of Representatives Commission X, Syaiful Huda, said that the education budget in the regions is still mostly below 20 percent of the Regional Revenue and Expenditure Budget (APBD). According to Huda, all local governments are required to comply with regulations regarding the allocation of education funds. In principle, he wants to know why the education budget in most regions is still below 20 percent. In fact, the average region only budgets 9 percent of the total APBD for the education function. In addition, Huda also encouraged that if there are regions whose education budgets have exceeded the average for other regional governments, they should be able to reach 20 percent. Achieving 20 percent of the education budget in the APBD requires a strong commitment from all regional heads without exception. Huda emphasized, Regional leaders need to take a big role in determining the education budget in this APBD. Huda also asked the Ministry of Home Affairs (Kemendagri) to take the initiative to require local governments to allocate 20 percent of the education budget [9].

In fact, state expenditures or expenditures have been regulated by law called Mandatory spending. Mandatory spending in local government financial management includes the following:

1. The education budget allocation is 20% of the APBD in accordance with the mandate of the 1945 Constitution Article 31 paragraph (4) and Law no. 20 of 2003 concerning the National Education System article 49 paragraph (1).
2. The provincial, district/city government health budget is allocated a minimum of 10% (ten percent) of the regional revenue and expenditure budget excluding salaries (Law No. 36 of 2009 concerning Health).
3. General Transfer Funds (DTU) are directed to use, namely at least 25% (twenty five percent) for regional infrastructure spending that is directly related to the acceleration of

the development of public and economic service facilities in order to increase job opportunities, reduce poverty, and reduce the gap in service provision. interregional public service (APBN Law).

4. Village fund allocation (ADD) is at least 10% of the balancing fund received by the Regency/City in the Regional Revenue and Expenditure Budget after deducting the Special Allocation Fund (UU No. 6 of 2014 concerning Villages).

If this can really be implemented properly, then the implementation of the education budget of twenty percent in the regions will run more optimally.

Since the 2009 FY APBN, the Government has fulfilled the mandatory education budget of 20 percent of the APBN as mandated in the 1945 Constitution. This sizeable allocation to the education sector seems to have paid off at least by improving citizens' access to education. This can be seen from the population who attend school as stated by the Organization for Economic Co-operation and Development (OECD). Based on data released by the OECD as quoted from www.kemendikbud.go.id, in 2000 only 39 percent of the population aged 15 years who attended junior high school or senior high school attended. Meanwhile, in 2018 that number increased to 85 percent. This is a significant achievement for the Government in the field of education.

However, the Government still has quite challenging homework to do in terms of improving the quality of education itself. This is because the quality of education in Indonesia seems to still have a large gap compared to other countries. One indicator that can be used as a measure of the quality of education is by using the Program for International Student Assessment (PISA) scores. As quoted from www.kemendikbud.go.id, PISA is an examination system initiated by the OECD to evaluate the education systems of countries around the world. In the PISA assessment, 15-year-old students were randomly selected to take a test of three basic competencies, namely reading, math and science. PISA measures what students know and what they can do (application) with that knowledge. The results of the PISA assessment are issued every three years. The last PISA scores were issued in 2018. PISA 2018 shows that the quality of education in Indonesia is still far behind compared to other countries. This can be seen from the achievement of low scores for each category, namely reading, mathematics, and science. For reading competence, Indonesia achieved a score below the average of 371 with an average OECD score of 487 which puts Indonesia in rank 72 out of 77 countries. For mathematics scores, Indonesia also still scored below the average of 379 with an OECD average score of 487 which puts Indonesia in rank 72 out of 78 countries. The same thing was achieved by Indonesia for science scores by achieving a score that was also below the average of 389 with an OECD average score of 489 which put Indonesia in rank 70 out of 78 countries. The results of the 2018 PISA assessment should be a whip for the Government to not only pay attention to the ease of citizens' access to education but also to improve the quality of education itself.

Improving the quality of education should be very feasible considering the sizeable education budget allocated in the APBN and continues to increase every year. This can be seen from the data on the development of the education budget for the last five years contained in the Financial Note of the 2021 FY State Budget. In the 2016 FY State Budget the education budget was IDR 370.8 trillion and continued to increase every year so that in the 2021 FY APBN the education budget reached IDR 550.0 trillion. The fairly large education budget in the 2021 FY APBN is allocated through various APBN posts. Based on Presidential Regulation Number 133 of 2020 concerning Details of the 2021 FY State Budget, the Government allocates the education budget through Central Government Expenditures of Rp. 184.5 trillion, Transfers to Regions and Village Funds (TKDD) of Rp. 299.1 trillion, and financing of Rp. 66.4 trillion [10].

The education budget through Central Government Expenditures is carried out by at least 21 state ministries/institutions, including the Ministry of Education and Culture, the Ministry of

Religion, and the Ministry of Public Works and Public Housing as the three ministries with the largest education budgets. This illustrates that the field of education is closely related to other fields. As for the education budget allocated through TKDD, it is spread across various types of TKDD such as General Transfer Funds, Special Transfer Funds, Special Autonomy Funds, and Regional Incentive Funds. The education budget through TKDD is used, among others, for School Operational Assistance.

However, it should be noted that the education budget of 20% is already included in the salaries of educators. In fact, if referring to the provisions of Article 49 Paragraph (1) of Law Number 20 of 2013, that the salaries of educators and official education costs are not included in the calculation of the education budget in the APBN and APBD.

In full, Article 49 Paragraph (1) of Law Number 20 of 2003 states that "education funds other than educator salaries and official education costs are allocated a minimum of 20% of the State Revenue and Expenditure Budget (APBN) for the education sector and a minimum of 20% of the Regional Revenue and Expenditure Budget. (APBD)".

The clause regarding "teacher salaries and ..." in Article 49 Paragraph (1) of Law Number 20 of 2003 has indeed been challenged by a group of members of PGRI (Indonesian Teachers Association). The reason is that educator salaries cannot be separated from the calculation of the education budget, so they must be included in the determination of the education budget allocation in the APBN. Moreover, the position of salaries of educators (teachers and lecturers) appointed by the government has been regulated in Article 49 Paragraph (2) of Law Number 20 of 2003, which reads: "The salaries of teachers and lecturers appointed by the government are allocated in the State Revenue and Expenditure Budget (APBN)". PGRI's lawsuit was granted by the Constitutional Court, which was stated in Decision Number 13/PUU-VI/2008. Based on the binding decision of the Constitutional Court, and the pressure of the people from various circles at that time, especially NGO activists, the government and the DPR finally set the education budget at 20% in the 2009 state budget. The education budget allocation in the 2009 state budget was Rp. 207.41 trillion or 20% of the total state expenditure of Rp. 1,037.07 trillion (2009 State Budget Law).

With the stipulation of an education budget of 20% of the APBN, the public then hopes that the quality of national education will quickly improve, because the need for the cost of providing education is already available in the APBN. However, this hope is difficult to realize, because the government's policy on managing the education budget is not right. Most of the budget is managed by ministries that do not carry out formal education, in this case the state ministries/institutions that carry out official education. The education budget should be managed enough by the ministry that handles formal education, where currently there are three ministries, namely the Ministry of Education and Culture, the Ministry of Religion, and the Ministry of Research, Technology and Higher Education. As a result, it is hoped that the education budget will be managed transparently.

However, in reality the use of the education budget is considered not optimal, in areas where most of the budget is allocated to the regions, in fact there are still many regions that allocate education budget funds below twenty percent. In terms of related regulations, there are no firm and clear rules governing the existence of sanctions given to regions if they do not allocate twenty percent of the education budget. This has resulted in many regional heads and DPRD not complying with the constitutional mandate to allocate twenty percent of the education budget.

The Indonesian government is committed to improving the quality of human resources. One of the forms is by allocating an education budget of 20% of the State Revenue and Expenditure Budget (APBN) in accordance with the mandate of the law. For 2019, the education

function budget is allocated Rp 429.5 trillion spread across 19 ministries/agencies. The largest was in regional transfers, which was IDR 308.38 trillion or 62.62% of the total allocation.

Although the value is large, its utilization is considered not optimal in improving and equalizing the quality of education in Indonesia. In 2019 at the Joint Working Meeting of the Ministry of Education and Culture (Kemendikbud), Commission X of the DPR RI had mentioned this. This is also reflected in the mapping carried out by the Ministry of Education and Culture that the number of schools that meet national education standards is still below 50 percent. For this reason, it is considered necessary to have policies and regulations in supervising.

This shows that adherence to allocating twenty percent of the education budget at the central level is still lip service because it is not really clear where the twenty percent of the budget for education is directed. This is evident from the mapping carried out by the Ministry of Education and Culture that the number of schools that meet national education standards is still below 50 percent. This means that the education budget that has been mandated by the 1945 Constitution of the Republic of Indonesia of 20 percent has not been realized. Improving the quality of education should be very feasible considering the sizeable education budget allocated in the APBN and continues to increase every year. This can be seen from the data on the development of the education budget for the last five years which is contained in the Financial Note of the 2021 FY State Budget.

The quality of education in educational institutions, namely schools and/or campuses, is also indicated by indicators of the availability of adequate facilities and infrastructure in the educational process. This is one of the absolute things that must be met at all levels of education. Facilities and infrastructure are tools or methods and techniques used in order to increase the effectiveness of educative and interactive communication between educators and students in the education and teaching process in schools. School facilities include all equipment and supplies that are directly used in the education process in schools, for example school buildings, classrooms, school laboratories, libraries and computers.

Meanwhile, infrastructure is all components that indirectly support the teaching and learning process or education in schools, for example the school yard, field, school rules and everything related to school. Availability and completeness of facilities and infrastructure to support education is something that is absolutely necessary in achieving the goals of education itself.

The government through Law Number 20 of 2003 concerning the National Education System (UU Sisdiknas) also reaffirms the equality of opportunity to attend education by stating that (1) Every citizen has the same rights to obtain quality education; (2) Citizens who have physical, emotional, mental, intellectual and/or social disorders are entitled to special education; (3) Citizens of remote or underdeveloped areas as well as remote indigenous peoples are entitled to special education services; (4) Citizens who have the potential for intelligence and special talents are entitled to special education; (5) Every citizen has the right to have the opportunity to improve lifelong education.

The operational policy of the SPN Law issued by the government as in Article 34 paragraph 2 that: "The government and local governments guarantee the implementation of compulsory education at the minimum level of basic education without charging fees" is sometimes also supported by large amounts of funds [11].

2.2 Problems with the Implementation of the Education Budget in Indonesia

2.2.1 Some Educational Problems in Indonesia

The article "Improving School Buildings in Indonesia" released in January 2019 noted that problems related to the quality of school buildings were generally inadequate. Many schools were found to be 'nearly' finished, but construction was not completed. Students study in the 'nearly' finished classroom and the quality of the building which is not built to earthquake-resistant standards makes it vulnerable [12].

The report document "Beyond Access: Making Indonesia's Education System Work" published by the Lowy Institute underscores that the problem of education in Indonesia is a quality problem and the cause can be related to politics (budget politics, tug-of-war at different levels of government) [13].

According to national data from the Ministry of Education and Culture's 2018 Performance Overview Report, it was noted that 1.2 million or 69% of 1.17 million classrooms throughout Indonesia were damaged. Among elementary school buildings which amount to 1 million schools, 74% of elementary school classrooms were damaged, around 10% of them were seriously damaged. Furthermore, for junior high school classrooms which totaled 358,000 schools, 70% were damaged while about 11% of them were seriously damaged. For high school classrooms, there are 160 thousand, of which 55% are damaged, while about 4% are heavily damaged. Among about 162,000 SMK buildings, 53% were recorded as damaged, and about 3% of them were heavily damaged. For special schools, out of 22,000 schools, 64% of them were damaged and 4% of them were seriously damaged.

The massive number and percentage of damage, it can be estimated that this damage is not only due to delays in the rehabilitation and renovation of schools due to geographical location and transportation reasons. What about internal control? What about corruption?

Based on data released by ICW, at least 425 corruption cases related to the education budget occurred in the 2005-2016 period, with state losses reaching 1.3 trillion rupiah and the bribe value of 55 billion rupiah [14]. In fact, Deputy Chairperson of the Corruption Eradication Commission Basaria Panjaitan said that the education sector is the most vulnerable area for corrupt behavior to occur because of the large budget that is disbursed to this sector so that the potential for abuse is quite large as well. The phenomenon of corruption in the education sector can have a negative impact on the quantity, quality and efficiency of education services. As educational institutions, schools are expected to have a major role in efforts to build the character of students, inculcate moral values, including eradicating corruption. Despite being a place to 'seed' hope, the reality that occurs in the education sector is also inseparable from the problem of corruption from the lowest level from schools to high bureaucratic levels. The practice of budget corruption itself still often occurs by individuals in the regions by asking for a "ration" from the School Operational Assistance (BOS) funds received by schools [15].

So in terms of corruption in the education budget, it can occur at various levels ranging from internal ministries, central and regional level offices, even to the school level, which is carried out by school principals, teachers, school committees or school partners appointed by the education office.

Corruption that occurred in schools was related to the use and accountability of BOS funds (49% or 37 of 75 cases). In addition, the second most cases of corruption in schools are extortion. Starting from extortion for new student admissions, UN funds, operational Principal Work Meetings (MKKS), teacher certification, redemption of Graduation Competency Standards (SKL), to class needs. ICW researcher Dewi Anggraeni also said that although in terms of the number of cases there were not as many corruption cases in the Education Office

and schools, corruption in higher education was quite a lot taken care of by APH and took third place.

However, even so, corruption in universities when viewed from the nominal state losses is far greater than corruption in the Education Office. The 20 cases of corruption in higher education that have been handled by APH have cost the state Rp. 789.8 billion. ICW also stated that the supervision and transparency of the education fund budget is still minimal. According to ICW researcher Dewi Anggraeni, she also mentioned the need for greater public participation in overseeing the education budget. From this study, increasing the application of the principles of openness and transparency in the management of the education budget is urgently carried out. In the smallest scope, transparency obligations must be emphasized in the management of BOS funds.

Although the obligation to announce reports is already in the technical guidelines for BOS funds, there needs to be confirmation in the form of checking and even sanctions for schools that are not open in managing their BOS funds. Disclosure of information is also important to be applied in the PBJ process. In addition to being required to publish the General Procurement Plan (RUP) in the RUP Information System (SIRUP), the government and LKPP need to continue to encourage the commitment and discipline of SKPD in inputting and publishing the realization of PBJ in regional LPSEs. So far, procurement data has not been fully published, even though the system is already in place [16].

The quality of education in Indonesia when compared to other countries is still considered low. In fact, Indonesia's human resources can be said to be in the lowest ranking group on average. This is because the Indonesian education system is still not running optimally. The cost of education in Indonesia is one of the problems that is felt to be still crucial, although the problem of financing does not completely directly affect the quality of education, but financing is closely related to the smooth running of learning in schools, including the procurement of infrastructure and learning resources. How many schools are unable to carry out teaching and learning activities optimally only because of financial problems, both to pay teachers and to procure learning facilities and infrastructure. In this regard, although the demands for reform require cheap and quality education, quality education always requires no small amount of money.

For comparison, data on education budgets is presented in several countries such as Finland, Norway, the United States and Japan. In Finland from 2010 to 2020 data shows there is an increase every year for the education budget issued by the local government. In 2020, general government spending on education in Finland will be approximately 13.9 billion euros. Government spending on education continued to increase until 2014, and fluctuated in the following years.

Table 1. General government spending on education in Finland from 2010 to 2020.

| Characteristic | Total expenditure in million euros |
|-----------------------|---|
| 2010 | 12,303 |
| 2011 | 12,720 |
| 2012 | 12,869 |
| 2013 | 13,004 |
| 2014 | 13,118 |
| 2015 | 13,095 |

| | |
|------|--------|
| 2016 | 13.158 |
| 2017 | 12,785 |
| 2018 | 12,954 |
| 2019 | 13,458 |
| 2020 | 13,891 |

Source: statista.com

In Finland spending on educational institutions at all levels is 6.5% of GDP, slightly above the OECD average of 6.3%. Between 2005 and 2010, Finland increased spending by 0.5 percentage point (slightly above the OECD average of 0.4 percentage point). Almost all educational institution spending is from government sources (97.6%, compared to the OECD average of 83.6% in 2010). The use of family funds is very small at all levels of education (except at the pre-primary level where it accounts for 9.9% of expenditures), and it constitutes 4.1% of expenditures at the tertiary level.

Finland provides a relatively higher education budget per regular student than other OECD countries in secondary and higher education, but relatively less per student at other levels of education. Annual expenditure per student for all levels (from elementary to higher education, including R&D activities) is USD 10,157, or over OECD countries which average USD 9,313. From 2005 to 2010, spending per student increased by 12% in primary, secondary and post-secondary non-tertiary education (compared to the OECD average of 17%), while enrollment remained the same. In higher education, spending per student increased by 18% (compared to OECD average 8%) while enrollment decreased slightly by 1% (compared to OECD average 13%) [17].

Meanwhile, according to Norway's records, Norway is one of the countries that allocates funds for education up to 6.6 percent of GDP [18]. As in the United States, education is provided in public, private, and home schools. State governments set overall educational standards, often mandating standardized tests for the K-12 public school system and overseeing them, usually through regent councils, public colleges, and universities. Most of the \$1.3 trillion in funding comes from state and local governments, with federal funding of only about \$200 billion. Private schools are free to define their own curriculum and staffing policies, with voluntary accreditation available through independent regional accreditation authorities, although some state regulations may apply. The national education budget in the United States is \$1.3 trillion (7.2% of GDP) (public and private, all levels) [19].

Meanwhile in Japan, the national education budget is 5.4 trillion (4.1% of GDP). The national government's initial general account budget for education and science spending is set at around 5.4 trillion Japanese yen in 2021, down from about 9.2 trillion yen a year earlier. The education budget is one of the largest budgets of the national government general account and focuses on the promotion of culture, education and science in Japan [20].

As for Indonesia, in 2019 the ratio of Indonesia's education spending to GDP was only 3.58%. If seen from several comparisons of the countries mentioned above, Indonesia is clearly very low. Minister of Finance Sri Mulyani Indrawati conveyed that the provisional realization of the 2021 APBN deficit reached 4.65 percent of gross domestic product (GDP) or Rp. 783.7 trillion. This achievement is down from the previous year which reached 6.14 percent of GDP. The realization of the deficit was IDR 222.7 trillion smaller than the 2021 APBN target which was 5.7 percent of GDP or IDR 1,006,4 trillion. The Minister of Finance revealed that this realization was also far more than the estimate submitted last November which was estimated at 5.1 percent to 5.4 percent [21].

Efforts to solve the problem of the education budget which still has no effect on the current education system still require updating the existing system of providers, especially in its institutions, management and human resources in educational institutions. With the implementation of these efforts, it is hoped that there will be an increase to produce good output from these activities. In addition, it will directly or indirectly have a positive impact, namely it can improve the quality of teaching and learning by completing learning facilities. Then the formation of a special institution that not only oversees the ongoing education system, but also the management of the education budget must also be managed as well as possible.

In addition, related to the performance of the implementation of the education budget that has not been optimal both at the center and in the regions, the following points can be recommended: [22]

1. **Setting Outcome Based Goals**
The target of existing education programs tends to be input-based. Outcome-oriented target setting will direct budget allocation to more effective activities. These outcomes will then provide leverage to improve the quality of education in Indonesia.
2. **Authority Mapping**
In the education budget there are two kinds of authority, namely centralized authority (Kemenag) and decentralized authority (Kemendikbud). With this condition, it is necessary to establish an institution that is responsible for the performance of the education sector. Coordination mechanisms, including with local governments, must be well made and accountable.
3. **Redefining the Education Budget**
In addition to the Ministry of Religion and the Ministry of Education and Culture, the allocation of the education budget is also spread across all K/L. Clear definitions will make it easier to map and measure the quality of education spending. Currently, the definition of budget for higher education and official education in K/L is multi-interpretable. For this reason, it is necessary to determine the classification of higher education and official and non-service education under K/L and set forth in firm guidelines.
4. **Optimization of Budget Classification**
With the Redesign of the Planning and Budgeting System (RSPP), spending can be grouped into objective policy targets. Furthermore, the program is clearly defined so as to facilitate its implementation by the Ministries/Agencies and Local Governments. This is also to facilitate the evaluation of cross programs (K/L and Pemda).
5. **Improving the Transfer Mechanism to Regions and Village Funds (TKDD)**
The education budget through TKDD needs to be evaluated properly. This is to ensure that the transfer funds produce a predetermined output. In addition, to provide adequate information on the performance of the education budget through TKDD.

2.2.2 Education Budget Implementation Problems at the Higher Education Level

In the implementation of the education budget, many people think that there are often mistargeted and even deviations because at this time in the field it can be seen that the government's policy program to free education costs is not entirely able to reach Universities in Indonesia, especially privately managed universities. The following focuses on the problem of implementing the education budget that occurs at the tertiary level in the form of inequality in the education budget between private universities and state universities.

Data from the Ministry of Education and Culture (Kemendikbud) shows that of the 3,293 universities in Indonesia, private universities account for 3,171 (96 percent) institutions and are

places of learning for nearly 4.5 million students or 64 percent of the national total. However, the government seems to be more focused on paying attention to the development of state universities, leaving many private universities where the majority of Indonesian students study in low quality. The gap between PTN and PTS in Indonesia has been going on for a long time and there has been no effective effort from the government to fix it.

In 2019, only 7 percent of the higher education budget or around Rp. 2.8 trillion was allocated to private universities. A study states that as a result, small private universities in Indonesia do not have the funds for research and technology development, or the ability to appoint high-quality lecturers. This causes the presence of many private universities only as a place to absorb new students without being followed by an increase in the quality of the institution. The low quality of private education is indicated by the fact that none of the private universities is included in Cluster 1 (the best) in the latest data on the classification of Higher Education in 2019 based on quality.

Only a few fall into Cluster 2, but thousands more are spread across Clusters 3, 4 and 5. Data from the National Accreditation Board for Higher Education (BAN PT) also shows that the number of private universities with A accreditation is only 39 (0.01 percent), with 1,668 or about 50 percent having accreditation B and C. That is, the remaining half of private universities in Indonesia are only about 1600 institutions of worse quality than accreditation C. Apart from having to face competition with PTNs to get new students which has been getting tougher, small private universities in Indonesia The region is currently also hit hard by its financial condition due to COVID-19 [23].

That one of the reasons the majority of private universities have poor quality is that so far they have had minimal operational funds. PTS are assumed to have their own sources of funds, for example from foundations with high financial strength, then a pattern emerges where private universities are not given much attention. But in its development, most private universities, especially small ones in the regions, have difficulty due to their lack of operational funds, which are mostly obtained from student tuition fees. In fact, private universities also contribute to the nation's education.

Quoted from <https://ldikti12.ristekdikti.go.id>, That the implementation and management of higher education related to funding and others has been regulated in Law Number 12 of 2012 concerning Higher Education. Based on the mandate of the law, the financial assistance provided by the government to state universities (PTN) and private universities (PTS) is not the same. Secretary of the Directorate General of Higher Education of the Ministry of Education and Culture, Patdono said, according to the mandate of Law Number 12 of 2012, the government is not obliged to provide operational costs for private universities and pay the salaries of lecturers and education staff. For this reason, the amount of assistance provided by the government to PTS and PTN is different. Article 89 of Law No. 12 of 2012 states,

First, for PTN, it can be used for operational costs, salaries of lecturers and education staff, as well as investment and development. Second, for private universities, they can use it for assistance for lecturers' professional allowances, professors' honorary allowances, as well as investment and development. Third, for students, as financial support for participating in the implementation of higher education.

In addition, the state's financial condition is also one of the main factors in the difference in funding for PTN and PTS. Patdono added that the assets owned by PTN are state assets. In contrast to PTS assets which are not state assets. PTNs also have consequences for carrying out financial governance in accordance with state financial management rules, including accountability reports. For private universities, they can submit a proposal for financial assistance to the Directorate General of Higher Education, Ministry of Education and Culture.

Furthermore, the PTS development grant given by the Ministry of Education and Culture for private universities must also have an accountability report in accordance with state regulations, because the grant comes from the APBN [24].

This is then enough to cause a juridical polemic. The preamble to the 1945 Constitution of the Republic of Indonesia clearly states that the purpose of the establishment of the State is to educate the life of the nation. The preamble to the 1945 Constitution of the Republic of Indonesia implicitly emphasizes the importance of education for all Indonesian people for the progress of the nation.

Starting from the mandate of the opening of the 1945 Constitution of the Republic of Indonesia, the body of the 1945 Constitution of the Republic of Indonesia, Article 31 paragraph (4), explicitly states that "the state prioritizes the education budget of at least twenty percent of the State Revenue and Expenditure Budget (APBN) and from the State Budget. Regional Revenue and Expenditures (APBD) to meet the needs of the implementation of national education". This article clearly obliges the state to allocate budget at all levels of government at least twenty percent. In other words, the state is responsible for financing education at all levels of education.

From the constitutional mandate, we can see that the education budget is intended for the people of Indonesia. The education budget is distributed to the people, not hindered by the place or higher education institutions, both public and private. The principle is the state budget for the people. Thus the rationality at the level of higher education is that all students must receive and there must be an appropriate formulation for the education budget allocated per student.

The proportion of the education budget for higher education should be balanced. That everyone, without distinguishing citizens between PTN and PTS, is entitled to an adequate education budget as mandated by the Constitution of the Republic of Indonesia, and for universities, both public and private, to receive the same proportion of the budget from the education budget, twenty percent of the APBN and APBD. If the education budget for PTN is fifteen percent of the education budget, PTS must also get fifteen percent of the education budget that has been prepared by the government for universities. Because both state universities and private universities participate in advancing and contributing to the education of the Indonesian people.

To find out the number of State Universities and Private Universities, the following data is presented from PDDIKTI and BPS.

Table 2. Number of Universities by Form and Organizers of Higher Education

| College Form | PTA | CAR | PTN | PTS | Total |
|-------------------|--------------|------------|------------|--------------|--------------|
| Academy | 3 | 23 | 0 | 684 | 710 |
| Community Academy | 0 | 2 | 5 | 32 | 39 |
| High School | 1.015 | 19 | 0 | 1.263 | 2.297 |
| Polytechnic | 0 | 104 | 44 | 193 | 341 |
| Institute | 133 | 1 | 13 | 178 | 325 |
| University | 27 | 1 | 63 | 638 | 729 |
| Total | 1.178 | 150 | 125 | 2,988 | 4.441 |

Source: PDDIKTI 2022

Table 3. State Universities Based on Work Units

| Satker | Academy | Institute | Polytechnic | University | Total |
|--------|---------|-----------|-------------|------------|-------|
| BLU | - | - | 2 | 30 | 32 |
| PTN | 5 | 10 | 42 | 20 | 77 |
| PTNBH | - | 3 | - | 11 | 16 |
| Total | 5 | 13 | 44 | 63 | 125 |

Source: PDDIKTI February 20, 2022

Table 4. Number of Universities and Students (State and Private) by Province, 2021

| Province | Number of State Universities | Number of Private Universities | Number of State Students | Number of Private Students |
|-------------------------|------------------------------|--------------------------------|--------------------------|----------------------------|
| Aceh | 7 | 93 | 77 384 | 68 742 |
| North Sumatra | 3 | 218 | 76 126 | 296 297 |
| West Sumatra | 5 | 93 | 86 855 | 90 912 |
| Riau | 2 | 80 | 37 635 | 99 800 |
| Jambi | 1 | 39 | 31 985 | 36 193 |
| South Sumatra | 2 | 102 | 46 710 | 94 911 |
| Bengkulu | 2 | 15 | 26 022 | 22 288 |
| Lampung | 3 | 70 | 45 297 | 68 194 |
| Bangka Belitung Islands | 2 | 15 | 6 359 | 6 724 |
| Riau islands | 2 | 33 | 13 412 | 32 262 |
| DKI Jakarta | 4 | 275 | 101 058 | 597 210 |
| West Java | 12 | 380 | 189 834 | 636 893 |
| Central Java | 9 | 247 | 181 958 | 419 660 |
| In Yogyakarta | 5 | 104 | 110 711 | 278 988 |
| East Java | 17 | 321 | 315 700 | 547 749 |
| Banten | 2 | 113 | 1 115 284 | 244 561 |
| Bali | 4 | 56 | 54 345 | 90 007 |
| West Nusa Tenggara | 1 | 52 | 34 850 | 67 867 |
| East Nusa Tenggara | 4 | 56 | 54 683 | 69 148 |
| West Kalimantan | 4 | 45 | 54 514 | 39 215 |
| Central Kalimantan | 1 | 24 | 18 695 | 18 698 |
| South Borneo | 3 | 45 | 37 635 | 52 345 |
| East Kalimantan | 5 | 48 | 45 681 | 50 932 |
| North Kalimantan | 2 | 7 | 7 974 | 4 801 |
| North Sulawesi | 4 | 45 | 56 680 | 33 245 |
| Central Sulawesi | 1 | 37 | 45 872 | 42 106 |
| South Sulawesi | 5 | 187 | 84 349 | 253 410 |

| | | | | |
|--------------------|------------|--------------|------------------|------------------|
| Southeast Sulawesi | 2 | 44 | 63 677 | 43 234 |
| Gorontalo | 1 | 11 | 28 440 | 19 279 |
| West Sulawesi | 1 | 19 | 12 488 | 14 529 |
| Maluku | 3 | 31 | 41 415 | 26 082 |
| North Maluku | 1 | 17 | 17 239 | 24 190 |
| West Papua | 2 | 20 | 12 572 | 25 735 |
| Papua | 3 | 48 | 72 167 | 43 703 |
| Indonesia | 125 | 2 990 | 3 205 606 | 4 459 910 |

Source: www.bps.go.id

From the table above, it can be seen that there is a very big difference between the number of State Universities and the Number of Private Universities in Indonesia. In addition, the comparison of the number of students attending higher education institutions can also be seen from the table above that the number of students attending private universities is far greater than those attending state universities. This is what then needs a balance in the amount of the education budget that is channeled to State Universities and Private Universities.

In 2021, the inaugural working meeting of the Ministry of Education and Culture (Kemendikbud) with Commission X of the Indonesian House of Representatives set 20 percent of the APBN, or Rp. 550 trillion, to be allocated for education funds. Of the 20 percent of the budget, the Ministry of Education and Culture manages 14.8 percent or around Rp. 81.5 trillion.

The largest proportion of the Rp. 81.5 trillion budget managed by the Ministry of Education and Culture is in mandatory funding, which is Rp. 31.13 trillion. The mandatory funding includes:

1. Financing the Smart Indonesia Program for 17.9 million students;
2. The Indonesia Smart College Card (KIP) includes the Higher Education Affirmation (ADik) which targets 1,102 million students;
3. Allowance for non-PNS teachers with a target of 363,000 teachers;
4. Operational Assistance for State Universities (BOPTN) and Funding Assistance for Legal Entity PTN (BPPTN-BH) for Higher Education for 75 PTN, Vocational BOPTN for 43 PTN, and;
5. Development of tourism destinations for four tourist destinations.

In accordance with the mandate of the law, apart from the Ministry of Education and Culture, the education budget is also managed by various other ministries/institutions that carry out the function of education, such as the Ministry of Religion (Kemenag). Correspondingly, the Regional Government Law also mandates that the education budget be transferred to the regions directly. The budget consists of the General Allocation Fund (DAU) and the Special Allocation Fund (DAK).

During the Covid-19 pandemic, the Ministry of Education and Culture (Kemendikbud) budgeted Rp. 1 trillion to support the running of higher education institutions, which were affected by the Covid-19 pandemic. This assistance will be given especially to private universities.

According to Minister of Education and Culture Nadiem Makarim, the Ministry of Education and Culture feels that many students and private universities are actually very vulnerable to not graduating or unable to pay their Single Tuition Fee (UKT) and then forced to leave school. Not only that, institutionally, he said that private universities are also very vulnerable because they depend on fees from the UKT of their students. Therefore, he targets

this assistance to be able to encourage private higher education institutions and their own students to survive. Of our remaining budget of around 4.1 trillion for college scholarships, the Ministry of Education and Culture allocates RP 1 trillion for student UKT aid funds, which are mainly used for private universities [25].

Based on data from www.kemdikbud.go.id, in 2020 and 2021, the Ministry of Education and Culture has distributed assistance of Rp. 13.2T and deployed 53,706 student volunteers in the context of handling the COVID-19 pandemic.

The assistance is in the form of:

1. Internet Quota Data Help
Total budget of 6.8T for 26.8 million students, students, teachers, and lecturers in 2021 and 35.6 million students, students, teachers and lecturers in 2020
2. Wage Subsidy Assistance
The total budget is IDR 3.7T for 2 million educators and non-PNS education staff and 48 thousand arts and culture actors.
3. Single Tuition Assistance (UKT)
The total budget is IDR 2T for 419,605 PTN and PTS students affected by the COVID-19 pandemic. Student UKT/SPP assistance is provided in the form of UKT/SPP payments at cost with a maximum amount of IDR 2,400,000.00 (two million four hundred thousand rupiah) per student.
4. Teaching hospital
The total budget is IDR 405 billion for capacity building of 30 teaching hospitals and medical faculties of state and private universities, facilitation of PPE, reagents and COVID-19 detection tools with RT-PCR.

Source:www.kemdikbud.go.id

During the Covid-19 pandemic, the education budget shows several rankings. This is done to anticipate the impact on the education sector. This significant increase was made to support the education sector during the Covid-19 pandemic.

The implementation of the education budget relies heavily on structured state financial management through a planning and budgeting system. In the Indonesian context, the planning and budgeting of state finances is carried out by the executive, namely the Government of the Republic of Indonesia, which is stated in the State Revenue and Expenditure Budget (APBN) in accordance with the mandate of Article 23 paragraph (1) of the 1945 Constitution, that: The form of state financial management is determined annually by law and is carried out openly and responsibly for the greatest prosperity of the people.

The provisions above contain three main elements that must be considered in the preparation of the APBN, namely:

1. Implemented in an open and accountable manner, meaning that the planning and budgeting process must open access to all parties and the public to enable the absorption of the aspirations of the people as wide as possible and to close gaps in corruption and misuse of state finances;
2. It is aimed at the greatest prosperity of the people, meaning that the preparation of the APBN should not be interpreted as a means to accommodate all programs/activities of the Ministry/Agency which are only routine and operational in nature, but must be seriously adjusted between the functional programs/activities of the Ministry/Agency with the needs public; and
3. The determination of the state budget through law, is a guarantee of the legality of the state budget as an executive product of state finances that needs to be approved by the owners

of state money, namely, all Indonesian people as taxpayers, who are represented by the DPR as people's representatives.

The three points above reflect that the APBN is not just a collection of budget items, but also a policy. As a policy instrument, the APBN is multi-functional which is used as a tool to achieve the direction and goals of society [26]. The same thing is stated in the General Elucidation point 6 of Law Number 17 of 2003 concerning State Finance, that: The budget is a tool of accountability, management, economic policy. As an instrument of economic policy, the budget functions to realize economic growth and stability as well as income distribution in order to achieve the goals of the state.

Thus, the APBN has a very vital role as a budget policy that determines the running of programs and activities in Ministries/Institutions starting from the fulfillment of basic rights, good and quality public services, adequate infrastructure development, certainty and law enforcement, and various programs/activities aimed at the welfare of the community. Due to the very vital function of the APBN because it involves the benefit of the Indonesian people, its preparation is not only carried out by the executive, but also the role of the legislature to approve the draft budget prepared by the government. This logic fits the various practices in every well-functioning democracy, where careful review of the draft budget by parliament is essential in budget approval [27].

As a comparison of the implementation of education financing in Indonesia, the following is then presented a portrait of education financing in several European countries

a. A Portrait of Education Financing in Germany

Since the first, Germany is known to excel in the fields of science and technology. The progress of science and technology is certainly inseparable from a good education system. Various levels of school and training can be accessed by the entire population, complete with quality curricula and teaching staff. Hundreds of universities and colleges in Germany have become the target of students from all over the world because of their quality. Moreover, degrees from educational institutions in Germany are generally recognized internationally and progress in education in Germany cannot be separated from education funding. Germany is not a country rich in natural resources nor is it a country that is able to meet its own agricultural production needs. In addition, the difference in the unemployment rate in Germany must be seen and assessed after the second German reunification [28].

The education system in Germany is decentralized, starting from the elementary level (SD) to secondary school. Several Landers (regional rulers) make various provisions of their respective constitutions regarding the regulation of educational problems, and all of them go through the legislative process. These arrangements include setting educational goals, structures, teaching content, and procedures within their respective regional systems. The one responsible for the implementation of education within the state is the Cabinet Ministry or the Ministry of Culture (Kultusministerium). In large states, schools are not controlled directly by the State Ministry, but through a regional administrative body that is part of the executive body.

- Cost of education

The allocation of education costs is entirely sourced from the Lander (Region) and the local community, except for higher education which is the responsibility of the federal government. Almost all educational programs in Germany are free (including tuition waivers in higher education). The federal government also provides financial assistance to some high school and college students. Most private schools are small, about 90% of the school's operating costs are subsidized by the federal government.

Federal government spending in 1990 on the education budget totaled 9.3% of GNP. Today education in Germany is generally the responsibility of the Bundeslander (the State). The management of the education system in Germany is determined by the State, while the federal government only plays a small role, namely in terms of education financing. There are currently 16teen states in Germany. Each has a role and responsibility in the field of education. Federal state parliaments and federal governments can influence the education system through financial assistance to the state for education finance [29].

b. Portraits of Financing Education in France

France is a great country with all its greatness and tragedy. Over the years, French culture, education, and language have been in great demand by people in various parts of the world. Not so long ago, this was most clearly seen among nations seeking to elevate their status in the eyes of Europeans. France's reputation is well known in philosophy, literature, art, even in commerce and industry because of the creative talents of its citizens and whose names are remembered with great respect. Even though the French empire has died out, its distinctive language and educational patterns are still used on almost every continent of the world. In the scope of education, France is a country that uses a centralized system, namely education that is fully centered on the government. So, The Ministry of Education (commonly called the Ministry of National Education) has an urgent role in the overall progress of education. In addition, the government also emphasizes the existence of a 16-year compulsory education system with the implementation of a free school system for every level of education.

In contrast to Indonesia, Indonesia is a country that uses a decentralized education system, namely the government submits education issues to the respective regions and schools, so the problem of financing becomes the authority of schools. Regional autonomy is defined as the regional authority to regulate and manage the interests of the local community according to their own initiative based on the aspirations of the community in accordance with the laws and regulations. other joys. The government requires Indonesian children to study for 9 years.

- Cost of education

The French government has budgeted 23% of its state revenue to finance education, namely the existence of free education from Kindergarten (TK) to High School (SMA) and also the government's attention to high teacher salaries. In France, teacher salaries reach up to 50-60 million per month. To become a teacher there is not easy, those who want to become teachers must be selected according to their potential. Because he will be the backbone in ensuring the quality of education for his nation. If he is accepted as a teacher, the lowest monthly salary is around 25,000 euros or if it is calculated around 30 million rupiah, plus various other supporting facilities, everything is available starting with houses, vehicles, necessities of life, health insurance, day allowances. old, all have been borne by the French government. So that a teacher really concentrates fully on teaching and educating students, and devotes all his energy and thoughts to it. The education system in France today is increasingly advanced. This progress was further strengthened by the selection of a new educational philosophy in France since the 1960s. At the primary education level, the stabilization began in 1967 where all children in France were subject to compulsory education until the age of 16 years. As is the case in other countries. Primary education begins at the age of 6 years and lasts for 5 years. In the current era of the third millennium, almost 100% of children

aged 6 years in France have entered primary school, school children in kindergartens, kindergartens and public elementary schools (SD) are exempt from payment, and receive free textbooks from the French government, and in 2009 it was discovered that the national budget for financing education in France amounted to 64.6 billion, and the education management system, including financing, is all implemented centrally, meaning it is centered on the state [30].

c. A Portrait of Education Financing in the UK

The use of the English name in the sense of country can sometimes be confusing because the word is a translation of the word "England", while England is only one part of "The United Kingdom of Great Britain" which is commonly abbreviated as UK [31]. England is the largest and most populous state of the other states that form one in the United Kingdom of Great Britain. In addition to England in the United Kingdom, there are also other countries, namely: Scotland, Wales, and Northern Ireland, so that the name England is often equated with the whole country or equated with the United Kingdom (UK) [32].

The UK is a country with a parliamentary democracy system. Government is basically formed through political parties that win the majority support in parliament, particularly in the House of Commons. It has been a long time since the major parties, namely the Labor Party and the Conservative Party, have alternately won elections and led the government. The prime minister is usually the leader of the party that wins the election, and is responsible for forming the cabinet. State minister for education and science as political leader. The Department of Education and Science is the cabinet minister responsible for education in England, and for universities throughout Great Britain (England, Wales, Scotland and Northern Ireland) [33].

- Cost of education

Education and science spending compared to the entire UK government budget in 1990 was approximately 14.1% the same percentage 10 years earlier. This amount is approximately 4.5% of Gross Domestic Product (GDP). Even though the government budgets most of the funding sources for education, these funds are basically spent by LEAS. Spending by LEAS is estimated at £17.272 million compared to £3.647 million at the centre, which is 83% : 17%.

The largest part of school expenditures is for teachers' salaries with the proportion of approximately 70% of the total expenditure. Polytechnics, which are now universities and other high schools, receive their budgets through the Polytechnics and College Funding Council (PCFC). Funds for universities and research bodies are channeled through the University Funding Council (UFC). Funds for teacher education costs are channeled through the LEAS program and are used according to pre-defined priorities. Funds are also available for the education of teachers tasked with teaching immigrants. The entire Ministry of Education and LEAS costs are divided as follows:

- for schools 61%;
- for higher education including academies 29%;
- research centers 4%; and
- for the administration fee of 5.7%.

In 1991, a proposal was put forward to grant social institution status to all schools. This gives schools the opportunity to obtain tax exemptions on educational assets. LEAS also receives funding from other sources, and approximately 50% of the funds are used by LEAS itself for educational purposes within its territory [34].

The allocation of education funds is set aside from the overall state revenue as reflected by the GNP ratio and the education budget. England in 1990, for example, set aside 4.9%, Australia 5.3%, the United States 5.2%, Cuba 6.6%, and South Korea 3.5%. Indonesia, for comparison purposes, in 1991 allocated 1.1% of GNP; UK 5.3% and Indonesia 1.4% in 1995. Commitment to education is also reflected in the ratio of the government's overall budget to education budget. The UK's 1995 budget was 11.6% of the total government budget, while Indonesia's was 7.8% in the same year [35].

Examples of portraits of education financing in several European countries as described above can be used as references and lessons that are quite good for Indonesia, and can be used as material for comparison with the current education financing model in Indonesia. Then from the explanation above, a better education financing model can be implemented in the existing education financing system in Indonesia, so that the implementation of education financing in Indonesia can run more optimally.

2.2.1 The Role of State Institutions in Realizing the Mandate of the 1945 Constitution of the Republic of Indonesia in the Field of Education.

In the planning and budgeting cycle in Indonesia, the DPR has a role at the final stage, namely approving the proposed budget draft (R-APBN) and ratifying it into law (APBN). In detail, before being submitted to the DPR, the R-APBN has been prepared in such a way through the planning and budgeting process at the government level by involving all executive units consisting of dozens of Ministries/Institutions (hereinafter abbreviated as K/L), which is further divided into tens of thousands. work unit.

The complexity of the planning and budgeting process is a mechanism consisting of several stages and the parties responsible for it, namely (i) planning and budgeting based on policies by Bappenas, Ministry of Finance and technical departments; (ii) preparation of indicative budget ceilings and work plans of each K/L (Renja-K/L), with reference to the Government Work Plan (RKP) which is part of the National Medium-Term Development Plan (RPJMN); (iii) discussions in the DPR consisting of the general views of each faction on the R-APBN to commission working meetings with K/L, which can result in various budget revisions before reaching a decision on rejection or enactment into law [36].

In the system of administering the power to formulate and determine the state budget, Article 23 paragraph (2) of the 1945 Constitution of the Republic of Indonesia states: "A draft law on the state budget for revenues and expenditures is proposed by the President for discussion with the House of Representatives by taking into account the considerations of the Regional Representatives Council". Article 23 paragraph (2) of the 1945 Constitution above confirms that there is an element of a checks and balances system, which means that only the President as the administrator of the state government can submit a Draft State Budget.

Furthermore, the draft budget in the form of a Draft Law is discussed by the DPR together with the President. The DPR's authority to discuss the draft APBN is not only related to the function of the budget, namely to discuss the draft budget in the form of a Draft Law, it is also related to the legislative function of the DPR.

On the other hand, the meaning of Article 23 paragraphs (2) and (3) of the 1945 Constitution of the Republic of Indonesia mandates that the DPR's authority is only at the level of approval. The authority of the DPR in this case is to give approval to the program or budget plan proposed by the President, in this case to give approval and authorization to the draft budget proposed by the President. Furthermore, the DPR as the people's representative exercises control and supervision over the use of the budget that has been mutually agreed upon.

In practice, the Government and the DPR play an important role in the implementation of the education budget in Indonesia. However, in accordance with the division of authority between the President and the DPR in administering the APBN, the DPR's authority in carrying out its budget functions is limited to the approval and supervision of the budget. Regarding the supervisory function, the DPR has the task and authority to supervise the implementation of the APBN and education. Therefore, the role of the legislature and public participation is important in ensuring financial accountability in the administration of the education budget in Indonesia.

In addition to the DPR, the DPD also has an important role in budget execution. In another context, the functions of the two DPDs can carry out their supervisory functions over all legal matters, one of which is related to the APBN and education and religion. The DPD can provide or convey its considerations to the DPR for follow-up, whether every submission and discussion of laws, especially those relating to the law on education and after carrying out supervision by the DPD which is their area of authority can become a policy that can be decided by the power in the legislative sector.

In line with that, the constitution mandates the government to maintain the balance of state finances as an effort to realize a transparent and accountable government system. The implication is that state revenue is one of the key aspects of state sovereignty and therefore must be closely monitored. In order to accommodate the constitutional mandate. The Indonesian government established the Supreme Audit Agency (BPK-RI) to be the front line in overseeing the course of state finances and closing the possibility of corruption and misuse of both the Indonesian State Budget and the education budget.

As a constitutional institution, BPK has a major role in examining all of this, this is stated in the provisions of Article 23E of the 1945 Constitution of the Republic of Indonesia. Independence and freedom from dependence on the government in terms of institutions, audits, and reporting are very much needed by the BPK in order to carry out the tasks mandated by the 1945 Constitution.

In addition to the BPK, the Constitutional Court also plays an important role in the implementation of the twenty percent education budget. How could it not be in 2008 that the Government must provide an education budget of at least 20 percent of the APBN and APBD to meet the needs of the implementation of national education. This is stated in the decision of the Constitutional Court Number: 013/PUU-VI/2008 Regarding the Review of the Law of the Republic of Indonesia Number 16 of 2008 concerning Amendments to the Law of the Republic of Indonesia Number 45 of 2007 concerning the State Revenue and Expenditure Budget for the 2008 Fiscal Year against Law The 1945 Constitution.

4 Conclusion

Based on the above analysis, the conclusions of this study can be described as follows:

1. The allocation of twenty percent of the education budget based on Article 31 paragraph (4) of the 1945 Constitution of the Republic of Indonesia needs to be described in detail and clearly in the National Education System Law and/or other laws governing education.
2. Equitable allocation of the education budget becomes important when the balance between the number of schools in private universities is more than in public universities.
3. PTN-BH Universities (State Universities with Legal Entities) should be treated the same as other leading Private Universities, while State Universities that are still fully covered by the State Budget need to be clearly calculated how much the allocation of education costs from the APBN per student is accepted, so that can be compared with the APBN allocation

per student in private universities. Then it is necessary to arrange for the difference in allocation not to be too far away so that social justice can be realized.

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