

A Legal Analysis of the Opportunities and Challenges of Implementing the Presidential Instruction of the Republic of Indonesia Number 1 of 2025 in the Management of the National Education Budget

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ABSTRACT

Education budget management is a vital instrument in realizing the constitutional right to education and improving the quality of Indonesia's human resources. However, reality shows that disparities in allocation, weak supervision and rampant irregularities reduce the effectiveness of the budget. Presidential Instruction No. 1 of 2025 comes as a normative response to strengthen education budget governance, but its implementation cannot be separated from juridical complexities and coordinative challenges in the field. This study aims to juridically analyze the opportunities and challenges of implementing Presidential Instruction No. 1 of 2025 in education budget management in Indonesia. The method used in this research is juridical-normative research, by analyzing secondary data from primary, secondary, and tertiary legal materials. The results show that Presidential Instruction Number 1 Year 2025 has great potential in improving the efficiency and equity of education budget management in Indonesia. However, its implementation faces serious legal challenges, especially related to the unsynchronized regulations between the center and the regions and weak supervision. Therefore, continuous legal reforms, improved regional managerial capacity and a more integrated monitoring system are needed to support the effectiveness of this policy

Keywords: Education, Budget Efficiency, Presidential Instruction No. 1 of 2025

1. INTRODUCTION

Education budget management has a very strategic role in supporting sustainable national development. Education is not only a basic right of every Indonesian citizen as stipulated in the Preamble of the 1945 Constitution, but also one of the strategic elements in creating quality human resources that can compete at the global level. In reality, the effectiveness of education budget management still faces major challenges, such as inequality in budget allocations in various regions, lack of transparency in its use, and weaknesses in supervision that often lead to budget abuse and corruption.

The Presidential Instruction of the Republic of Indonesia Number 1 Year 2025 comes as one of the strategic policies in order to strengthen education budget governance in Indonesia. This policy is expected to be a solution to various challenges that have long

been faced, ranging from technical problems in budget preparation and use to the lack of effective supervision. However, despite the opportunities it offers, this presidential instruction is also faced with equally complex implementation challenges.

Education plays a central role in Indonesia's sustainable development. Adequate budget allocations are needed so that every child of the nation has access to proper education, including in remote and marginalized areas. Based on the constitutional mandate, the government is required to allocate at least 20% of the State Budget (APBN) for the education sector (Indonesia, 1945). This provision is in line with Article 31 Paragraph (4) of the 1945 Constitution which states that the state prioritizes an education budget of at least 20% of the APBN and APBD. This aims to meet the needs of organizing national education.

However, the reality on the ground shows that education budget management is far from optimal. One of the fundamental problems lies in the disparity of budget allocations between regions. Regions with low regional own-source revenues (PAD) tend to experience difficulties in meeting education financing standards, thus affecting the quality of education services in these areas (Utomo, 2024). This imbalance is further exacerbated by the weak accountability of budget management at the local level, which often opens up opportunities for misuse of funds, both in the form of corruption and maladministration practices.

In response to these problems, the government issued Presidential Instruction No. 1 of 2025 as part of efforts to reform education budget management. The background to the issuance of this presidential instruction stems from the urgent need for more transparent, efficient and accountable education budget governance (Indonesia, 2025a). Within this framework, the presidential instruction focuses on improving the monitoring and evaluation of education budgets, both at the central and regional levels, to ensure that budget allocations are well targeted.

The main objective of Presidential Instruction No. 1 of 2025 is to improve the overall education budget management system. This includes strengthening oversight of the use of education funds through increased collaboration between central and local government agencies and civil society (Jabar, 2025). The instruction also emphasizes the importance of improving human resource capacity in budget management at the local level, including the use of more sophisticated information technology to monitor and report on budget use in real-time.

In the legal context, education budget management in Indonesia is governed by various laws and regulations. Article 31 of the 1945 Constitution explicitly provides a constitutional basis for the right to education and the state's obligation to allocate an education budget. In addition, Law No 20 of 2003 on the National Education System provides further guidelines on education financing that must be carried out by the government (Indonesia, 2003). Law No. 17/2003 on State Finance also regulates the mechanism for budget preparation and utilization, including in the education sector (Indonesia, 2003).

Presidential Instruction No. 1 of 2025 comes as a complementary legal instrument, aiming to harmonize education budget management policies with previous regulations. One of the main focuses of this instruction is strengthening the role of oversight institutions such as the Supreme Audit Agency (BPK) and the Corruption Eradication Commission (KPK) in monitoring and supervising the use of education funds, in order to prevent misuse of funds and improve public accountability (Jabar, 2025).

The biggest opportunity offered by Presidential Instruction No. 1 of 2025 is an improved education budget management system that is more transparent and efficient.

With the application of more sophisticated information technology in the monitoring process, it is expected that a more accountable mechanism will be created that can be accessed by the public at large. It also opens up opportunities for better collaboration between the central government, local governments and communities in maintaining the integrity of the use of education funds.

However the implementation of this policy is inseparable from various challenges that must be faced. One of the main challenges is the low capacity of human resources in local governments in terms of budget management and supervision. In addition, coordination between government institutions is also an issue that needs serious attention. Presidential Instruction No. 1 of 2025 will be difficult to implement effectively if there is no good synergy between the Ministry of Education, Ministry of Finance, BPK, and local governments.

Another important challenge is the potential for overlapping regulations. In this case, it is necessary to conduct an in-depth study on how Presidential Instruction No. 1 of 2025 can be harmonized with other pre-existing regulations, so as not to cause legal or policy conflicts that will slow down the implementation process.

So far studies on education budget management in Indonesia have tended to focus on technical and operational aspects, while legal analysis of recent policies such as Presidential Instruction No. 1 of 2025 is still very limited. Therefore, this research is very important to provide a more in-depth academic contribution regarding the opportunities and challenges of implementing the presidential instruction from a legal perspective.

This research will not only provide theoretical analysis, but is also expected to provide applicable policy recommendations in order to improve the education budget management system. The results of this research are expected to assist the government and other stakeholders in further understanding the legal impact of the policies implemented, as well as providing input for future regulatory improvements. This research specifically aims to analyze in depth the opportunities and challenges of implementing Presidential Instruction No. 1 of 2025 in education budget management from a legal perspective. By analyzing the existing legal framework, this research will identify regulatory gaps that may hinder policy implementation, as well as provide recommendations to optimize more efficient and accountable education budget management.

2. LITERATUR REVIEW

- a. **Bradshaw, Samantha; Bailey, Hannah; Howard, Philip N. (2021). *"Industrialized Disinformation: 2020 Global Inventory of Organized Social Media Manipulation."* Oxford Internet Institute.**

This study used a global survey method to inventory organized social media manipulation campaigns in 81 countries. The main findings show that disinformation has become a common strategy in political communication, with more than 76 countries employing disinformation as part of their political campaigns. The study also revealed that political actors often collaborate with strategic communication firms to disseminate computational propaganda. These findings offer critical insight into how disinformation can influence public perception of government policies, including public attitudes toward national education budget policies such as the presidential instruction under review (Howard, Philip N, 2020).

- b. **Shao, Chengcheng; Ciampaglia, Giovanni Luca; Varol, Onur; Yang, Kaicheng; Flammini, Alessandro; Menczer, Filippo. (2017). *"The Spread of Low-Credibility Content by Social Bots."* Nature Communications.**

This research analyzed the role of social bots in spreading low-credibility content on Twitter during the 2016 U.S. presidential election. By conducting large-scale data analysis of 14 million messages distributing 400,000 articles, the study found that automated accounts played a disproportionate role in amplifying low-credibility content. The findings are relevant for understanding how misleading information can rapidly circulate and affect public opinion, which in turn may impact the implementation of public policies such as the Presidential Instruction concerning education budget allocations (Filippo., 2017).

- c. **Hristakieva, Kristina; Cresci, Stefano; Da San Martino, Giovanni; Conti, Mauro; Nakov, Preslav. (2021). "The Spread of Propaganda by Coordinated Communities on Social Media." arXiv preprint arXiv:2109.13046**

This study investigated the spread of propaganda by coordinated communities on social media during the 2019 UK general election. Using network analysis and coordinated behavior detection techniques, the research found that organized communities can effectively disseminate propaganda and influence public discourse. These findings provide an understanding of how organized groups manipulate public information, which can affect perception and support for government policies, including those related to the national education budget (Preslav, 2021).

3. RESEARCH METHOD

This type of research is juridical-normative. Normative juridical research is research conducted by examining library materials or secondary data (Marzuki, 2010). The use of secondary data through normative juridical research is very appropriate in this context because it focuses on studying relevant laws and regulations related to Presidential Instruction Number 1 of 2025 and the management of the national education budget. This research aims to analyze the current legal landscape, both at the national and regional levels, and how it relates to the implementation of the instruction in education financial management.

The data analysis method is carried out through secondary data collection from library materials that include legal materials, both primary, namely Law Number 20 of 2003 concerning the National Education System, Law Number 17 of 2003 concerning State Finance, as well as other relevant regulations governing fiscal and education policies in Indonesia. Other legal instruments include Presidential Instruction Number 1 Year 2025 itself, which is the main object of study, as well as related regulations that support or hinder its implementation. Secondary legal materials are legal materials that explain primary legal materials, in the form of law books, academic journals, research reports, articles, and official documents that discuss education budget policies and fiscal regulations. Tertiary legal sources include legal dictionaries, legal encyclopedias, and other references that complement the study of laws and regulations (Irwansyah, 2020).

The review of primary, secondary and tertiary legal materials allows for a comprehensive analysis of the vertical and horizontal synchronization between existing regulations, as well as the identification of potential inconsistencies or legal lacunae that may hinder the implementation of Presidential Instruction No. 1 of 2025. The focus of this research is to explore the linkages between the instruction and regulations in the education and fiscal sectors, and highlight the legal challenges in the implementation process.

The secondary data collection method is done through document study. After the data is collected, the analysis method used is qualitative analysis. Qualitative data analysis allows this research to not only describe existing policies, but also dig deeper into the legal

structures and processes involved in education budget management (Quddus, 2024). Through this analysis, the challenges of implementing Presidential Instruction No. 1 of 2025 in the context of existing laws can be identified, as well as opportunities for better synchronization of regulations to support the optimization of the national education budget.

The qualitative method in this research will also help to provide a deeper understanding of the legal processes that take place at the national and regional levels, including the potential legal reforms that are needed (Irwansyah, 2020). Thus, this research is able to contribute to policy proposals and recommendations based on sound legal analysis and practical implications that can be implemented.

4. RESULTS AND ANALYSIS

a. Juridical Analysis of Presidential Instruction No. 1 of 2025

Presidential Instruction No. 1 of 2025 represents a strategic policy measure enacted by the Government of Indonesia aimed at strengthening the management of the national education budget. This instruction seeks to address prevailing challenges in enhancing the efficiency, transparency, and accountability of education fund management, which is considered pivotal to the advancement of the education sector in Indonesia (Indonesia, 2025). The government acknowledges that efforts to improve the quality of national education are intrinsically linked to how education budgets are administered, utilized, and accounted for. The issuance of this Presidential Instruction is also motivated by the need to respond to findings from financial audits that revealed various deficiencies in previous education budget management practices, including low budget absorption rates in certain regions and issues of financial accountability (utomo, 2024).

The Presidential Instruction No. 1 of 2025 focuses on three core aspects: (1) capacity building for human resources involved in education budget management, (2) the strengthening of both internal and external oversight systems, and (3) the development of technological infrastructure to support transparency and accountability in financial administration. The instruction also mandates regional governments and relevant ministries to play a more proactive role in supervising and managing education budgets at both central and regional levels, in accordance with regulatory principles. This approach is viewed as a reformative step to enhance the effective utilization of the national education budget, given that the recurring issues in this domain pertain not only to the availability of funding but also to the suboptimal nature of its management (Bashori, 2017).

Presidential Instruction No. 1 of 2025 outlines several key provisions that reflect its primary policy focus. First, the enhancement of human resource capacity in the management of education budgets. The instruction mandates all ministries, agencies, and regional governments to conduct intensive training for personnel responsible for financial management. The objective is to ensure that budget managers possess adequate competencies in preparing, administering, and reporting on education budgets in an accountable and transparent manner. Effective budget administration, in this context, is expected to significantly improve the overall efficiency and efficacy of education spending.

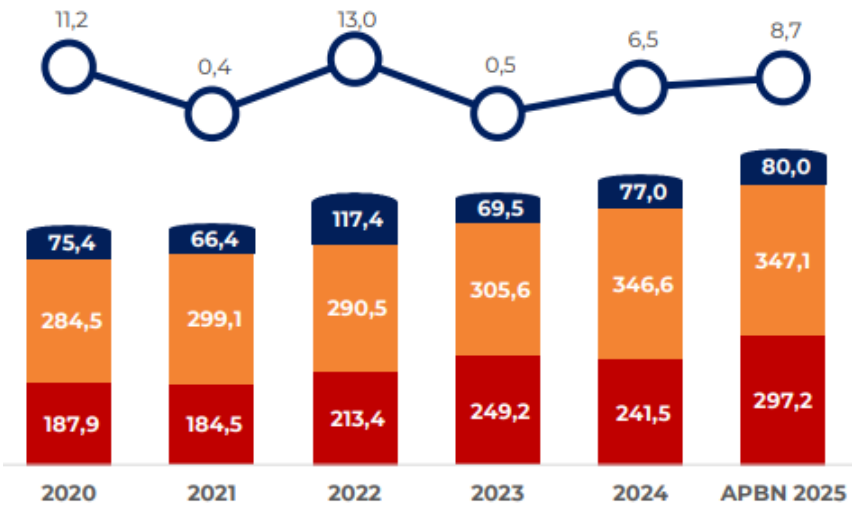
Second, the instruction emphasizes the establishment of a more effective oversight system. It contains explicit directives to the Financial and Development Supervisory Agency (BPKP), the Audit Board of the Republic of Indonesia (BPK), and the Corruption Eradication Commission (KPK) to carry out routine audits of education budget utilization across various administrative levels. In pursuit of a more participatory oversight mechanism, the Presidential Instruction also encourages public involvement through mechanisms for reporting suspected misuse of education funds. This model is anticipated to close potential loopholes for corruption and irregularities in the administration of

education funding, a concern frequently highlighted in public discourse (Quddus, Nufitasari, et al., 2025).

Third, the instruction advocates for the development of integrated technological infrastructure to support financial governance in the education sector. It calls on both central and regional governments to adopt technology-based financial management information systems to enable real-time monitoring of education budget usage. These systems are expected to foster higher levels of transparency, facilitate the tracking of fund flows, and improve accountability in the implementation of education programs financed by public funds (Jenar, 2022).

Presidential Instruction No. 1 of 2025 is grounded in several legal frameworks closely related to state financial management and the national education system. One of its primary legal foundations is Law No. 17 of 2003 on State Finance, which clearly regulates how the government must plan, administer, and account for the state budget, including allocations for the education sector. In this context, the Presidential Instruction functions as a reinforcement of the provisions stipulated in the State Finance Law by placing more specific emphasis on the education budget (Indonesia, 2008).

Furthermore, this Presidential Instruction is intrinsically linked to Law No. 20 of 2003 on the National Education System, which mandates that the government allocate at least 20 percent of both the State Budget (APBN) and Regional Budgets (APBD) to the education sector (Indonesia, 2003). For the fiscal year 2025, the government has projected total state expenditures at IDR 3,621.3 trillion and state revenues at IDR 3,005.1 trillion. Of this, approximately IDR 724.3 trillion has been allocated specifically for education funding. This allocation comprises IDR 297.2 trillion through central government expenditure, IDR 347.1 trillion via transfers to regional governments, and IDR 80 trillion for education-related financing mechanisms.



Picture 1. Republic of Indonesia Education Budget 2025
Source: Information on Indonesia's State Budget 2025 (RI, 2024)

Presidential Instruction No. 1 of 2025 has explicitly reinforced the mandate of the National Education System Law (UU Sisdiknas) by ensuring that at least 20% of the total State Budget (APBN) is allocated to the education sector. Nonetheless, it remains imperative to ensure that such budgetary allocations are managed in a manner that is not only efficient and transparent but also capable of delivering measurable and sustainable improvements to the quality of national education. In addition, it is essential to scrutinize

the implications of the budgetary reductions introduced in the 2025 State Budget (APBN), namely, a decrease of IDR 8 trillion allocated to the Directorate General of Primary and Secondary Education (Kemendikdasmen), and a further reduction of IDR 14.3 trillion for the Ministry of Education, Science, and Technology (Kemendikristek). These fiscal contractions could potentially undermine educational development efforts if not accompanied by robust governance mechanisms and prudent financial management. Hence, without optimal utilization and targeted deployment of the remaining funds, the risk of diminished outcomes in educational access, equity, and quality may significantly increase.

Ministry	Amount of Budget Cut
Ministry of Education	15%
Ministry of Health	10%
Ministry of Agriculture	8%
Ministry of Industry	12%
Ministry of Infrastructure	7%
Ministry of Social Services	9%
Ministry of Environment	6%
Ministry of Culture	11%
Ministry of Science	13%
Ministry of Defense	5%

Kemenag	Rp. 14,284 Triliun
Komdigi	Rp. 4,49 Triliun
Kemen PUPR	Rp. 81 Triliun
Kemenaker	Rp. 2,74 Triliun
Lemhanas	Rp. 64 Miliar
Kemenkes	Rp. 19,6 Triliun
Kemendikdasmen	Rp. 8 Triliun
BPIP	Rp. 217,899
Kemendagri	Rp. 2,038 Triliun
Kemendikristek	Rp. 14,3 triliun

*Source: Presidential Instruction Of The Republic Of Indonesia
No 1 Year 2025*

A juridical analysis of the vertical synchronization between Presidential Instruction No. 1 of 2025 and the superior statutory instruments demonstrates a high degree of coherence, particularly with regard to legal frameworks governing state financial management and the constitutional mandate on education budget allocation. This Instruction functions as an operational extension of existing statutes, particularly by reinforcing the normative provisions embedded within the legislative framework most notably Law No. 17 of 2003 on State Finance and Law No. 20 of 2003 on the National Education System. In this regard, the Presidential Instruction lays the groundwork for education policy to be more responsive to fiscal management challenges observed in practice.

From the perspective of horizontal synchronization, the Instruction also aligns with a range of sectoral regulations in both fiscal and educational governance, such as Government Regulation No. 48 of 2008 concerning Education Financing, which elaborates mechanisms for the lawful, equitable, and transparent funding of the education sector (Indonesia, 2008).

However, certain issues concerning regulatory harmonization require careful attention. For instance, the overlapping oversight authorities among institutions such as the

Audit Board of the Republic of Indonesia (BPK), the Financial and Development Supervisory Agency (BPKP), and the Corruption Eradication Commission (KPK) could potentially lead to jurisdictional conflicts or duplicative audit efforts. These overlaps, in the absence of precise delineation of authority, may adversely affect the efficacy of monitoring and accountability systems (Pangestu et al., 2025).

When compared to previous presidential instructions concerning education financing, Presidential Instruction No. 1 of 2025 introduces a paradigm shift, particularly in its emphasis on accountability, system integration, and strategic governance. For instance, Presidential Instruction No. 2 of 2020 largely focused on increasing education budget allocations without adequately addressing governance mechanisms or establishing clear supervisory protocols. It further tended to decentralize budget management authority to regional governments without concurrently establishing robust oversight and compliance measures (Indonesia, 2020).

By contrast, Presidential Instruction No. 1 of 2025 adopts a more integrative and reform-oriented approach, focusing not merely on budget allocation but also on strengthening financial management systems, enhancing human resource capacity, and implementing digital technologies to foster transparency and traceability. This policy orientation represents the government's institutional response to longstanding criticisms regarding weak internal control environments and inconsistent fiscal accountability across subnational entities (Indonesia, 2025).

The development of this Instruction thus illustrates an ongoing evolution in Indonesia's education finance policy, signaling the state's attempt to recalibrate its fiscal governance architecture in response to modern challenges in public sector financial management. The integration of technological solutions, investment in administrative capacity, and enhancement of inter-agency coordination underscore a deliberate shift towards the adoption of international best practices in public financial accountability and transparency (Quddus, Astuti, et al., 2025).

b. Opportunities for Implementation in the Management of the Education Budget

The implementation of Presidential Instruction of the Republic of Indonesia Number 1 of 2025 presents significant opportunities for enhancing the effectiveness and accountability of education budget management. Key components such as increased efficiency, integration of digital technology, and stakeholder engagement serve as mutually reinforcing pillars for realizing good governance in the education sector. This Presidential Instruction is specifically formulated to ensure that every rupiah allocated produces tangible and measurable outcomes in improving educational quality. Given the strategic role of education in human capital development, optimizing the utilization of the education budget is a matter of national priority.

This Presidential Instruction further underscores the urgent need for comprehensive reform in education budget governance. Such reform seeks to establish a more efficient, transparent, and accountable system. The following analysis outlines three strategic opportunities associated with the Instruction: enhancing efficiency, promoting technological innovation, and fostering multi-stakeholder participation.

Presidential Instruction Number 1 of 2025 opens wide opportunities to improve the efficiency of education budget management. Efficiency, in this context, should not be narrowly interpreted as budget cuts, but rather as the strategic deployment of resources to maximize outcomes and educational impact. A key area of intervention is the redistribution of budgetary allocations based on real needs identified through data-driven planning and analysis. Such an approach is critical to reducing disparities among regions and ensuring

that each locality receives a proportionate share based on its educational challenges and development priorities (Pangestu et al., 2025).

In parallel, streamlining bureaucratic procedures constitutes a vital opportunity. The Instruction provides a legal framework for eliminating redundant administrative processes in fund disbursement, thereby enabling educational institutions—especially at the local level to access budgetary resources in a timely manner. This acceleration is expected to support improvements in educational infrastructure, welfare of teaching personnel, and the development of innovative learning programs (Rinaldi et al., n.d.). A targeted and responsive budget allocation mechanism will allow educational units to concentrate on the enhancement of pedagogical quality rather than being encumbered by administrative bottlenecks.

Transparency is also a fundamental dimension of efficiency. It empowers citizens and stakeholders to monitor the flow and use of public funds allocated for education. One of the notable provisions of this Instruction is the obligation for regular and publicly accessible reporting on budget implementation. Such mechanisms serve as a deterrent to budgetary leakages, fraud, and misuse of public funds issues that have historically undermined the effectiveness of education financing (Yosi Sisri Nengsi et al., 2024). One of the key transparency opportunities presented by the Presidential Instruction is the mandatory, periodic reporting of budget utilization that is accessible to the public. This level of transparency serves as a preventive mechanism against corruption and the misappropriation of funds issues that have persistently plagued the management of education budgets.

Digital transformation is indispensable to the successful implementation of Presidential Instruction Number 1 of 2025. The adoption of advanced digital technologies enhances the transparency, accuracy, and speed of financial processes. Web-based platforms, integrated information systems, and real-time dashboards are pivotal in enabling central and local governments to oversee, coordinate, and evaluate the use of the education budget more effectively.

Beyond efficiency gains, technology facilitates a more transparent and accountable public finance ecosystem. Each stage of the budget cycle from formulation, approval, and disbursement, to monitoring and evaluation can be digitized and systematically recorded. This enables oversight institutions, as well as civil society, to track progress and detect irregularities early (Oleh, n.d.). Such digital transparency not only strengthens internal controls but also empowers communities to hold authorities accountable.

Existing regulatory frameworks on public financial management already acknowledge the role of technology and may be further reinforced through the Presidential Instruction. Information systems such as the Regional Financial Management Information System (SIPKD) and the State Financial Management Information System (SIMAK-Negara) can be integrated to improve coordination across levels of government. Their consolidation supports more efficient planning, documentation, and auditing of budget execution.

Additionally digital platforms enable the development of comprehensive data-driven monitoring and evaluation systems. Data collected can be analyzed to identify bottlenecks, optimize spending decisions, and improve policy responsiveness. For example, real-time data may reveal budget absorption delays in certain regions, prompting timely and targeted interventions (Pangestu et al., 2025).

The successful implementation of Presidential Instruction Number 1 of 2025 hinges on effective collaboration and accountability among the executive branch, legislative oversight bodies, audit institutions, and a broad range of stakeholders. This includes central and local governments, educational institutions, the private sector, and civil society

organizations (Rinaldi et al., n.d.). A collaborative and participatory governance framework ensures that budget implementation is not only legally compliant but also socially inclusive and responsive.

The central government is responsible for setting national policy direction, establishing legal guidelines, and providing technical support. Meanwhile, regional governments are mandated to contextualize these policies, implement them at the local level, and ensure timely and effective use of education funds. This vertical alignment is crucial given the diverse socio-economic and geographic realities across Indonesia.

The private sector also has a strategic role to play, particularly in supporting innovation and investment in education through public-private partnerships. Companies specializing in digital solutions can partner with the government to develop and maintain platforms for transparent and efficient budget monitoring (dkk, 2015).

Furthermore, oversight by independent audit institutions such as the Audit Board of the Republic of Indonesia (BPK), as mandated by Article 23E(1) of the 1945 Constitution, is essential. BPK is authorized to audit the government's management of public funds and to report its findings to the House of Representatives (DPR), which may use them to assess policy compliance and hold officials accountable. BPK's role is critical in upholding the principles of integrity and sound financial management.

Public participation in oversight must also be institutionalized. Mechanisms such as citizen forums, civil society coalitions, and media engagement can strengthen transparency and ensure that education funds are used for their intended purposes. The public thus serves not only as a beneficiary of education programs but also as an essential actor in ensuring good governance.

Public participation in oversight must also be institutionalized. Mechanisms such as citizen forums, civil society coalitions, and media engagement can strengthen transparency and ensure that education funds are used for their intended purposes. The public thus serves not only as a beneficiary of education programs but also as an essential actor in ensuring good governance.

c. Legal Challenges in the Implementation of Presidential Instruction No. 1 of 2025

Presidential Instruction No. 1 of 2025 aims to accelerate the improvement of education quality through the optimization of education budget management. However, the implementation of this instruction is fraught with complex legal challenges. Budget cuts amounting to IDR 8 trillion for the Ministry of Primary and Secondary Education (Kemendikdasmen) and up to IDR 14 trillion for the Ministry of Higher Education, Science, and Technology (Kemendiktisaintek) risk impeding the advancement of previously planned educational programs and infrastructure development.

One of the primary legal challenges is the potential for regulatory and policy overlaps that may hinder the smooth implementation of the instruction, particularly in the context of inter-ministerial coordination (Rinaldi et al., n.d.). Furthermore, institutional capacity and oversight constraints, along with the persistent risk of corruption, remain significant concerns. The decentralization policy enshrined in existing legislation further complicates the situation, particularly regarding the division of authority between central and local governments (Indonesia, 2014).

Regulatory overlap is a critical issue in the implementation of Presidential Instruction No. 1 of 2025. Although the instruction seeks to focus on optimizing the education budget and ensuring the efficient use of resources, there is a considerable risk of conflict with pre-existing regulations or policies (Fika, 2025). At the central level, various ministries maintain sectoral regulations that may intersect. For instance, the Ministry of

Education, Culture, Research, and Technology (Kemendikbudristek) has issued regulations governing education budget management, while the Ministry of Finance is responsible for national budget allocation policies. The instruction also intersects with policies issued by the Ministry of Home Affairs, which governs regional administration, including the management of education budgets at the regional level. This situation gives rise to legal complexities regarding the consistency of the instruction with other sectoral regulations.

First, there is a fundamental legal tension between Presidential Instructions and statutory law. Presidential Instructions, while having executive force, are not legislation *per se* and do not possess the same binding authority as laws enacted by the legislature or regulations passed under delegated statutory powers. In this context, the enforceability of Instruction No. 1 of 2025 may be legally challenged, particularly when it contradicts regional regulations or sectoral ministerial decrees enacted under statutory authority. Courts may be compelled to prioritize statutory instruments over executive instructions, thereby limiting the legal effect of the instruction in cases of conflict. This highlights the necessity of harmonizing such executive directives with higher-level laws to avoid challenges rooted in Indonesia's hierarchical legal norms (*asas lex superior derogat legi inferiori*).

Inter-ministerial coordination is a key determinant of successful policy implementation, especially in the context of education budget management. The instruction demands active involvement from various ministries, including the Ministry of Finance, which oversees the distribution of funds to sectors such as education. In practice, the Ministry of Finance must ensure that budget allocations comply with existing regulations, including Law No. 20 of 2003 on the National Education System. Meanwhile, Kemendikbudristek is responsible for ensuring that the funds are effectively utilized to achieve national education goals, including the improvement of education quality across all levels.

Second, the lack of legal clarity concerning the enforcement mechanisms of Presidential Instruction No. 1 of 2025 presents a significant governance problem. While the instruction outlines strategic goals, it does not clearly define the legal consequences of non-compliance by ministries or regional governments. This legal vagueness could undermine accountability, allowing implementing bodies to evade responsibility without fear of formal sanction. Effective public administration requires not only strategic directives but also clearly delineated accountability structures and enforcement provisions. Without these, the instruction risks becoming a symbolic policy document rather than a legally binding governance tool. This ambiguity stands in contrast with more robust regulatory instruments, such as Government Regulations or Presidential Regulations, which typically contain provisions on sanctions and reporting obligations.

Institutional harmonization is critical to the success of any policy, ensuring that the implementation of educational policies fulfills their intended objectives and delivers optimal benefits to society. Another aspect requiring close attention is the financial management and allocation process. Budget appropriations play a crucial role in effective policy implementation. Nevertheless, it is imperative that spending aligns with established priorities to ensure that the allocated funds translate into tangible policy outcomes. The education sector is vital to national development, and misuse of education funds must be strictly avoided. In 2024, the education budget was set at IDR 665.02 trillion, constituting 20% of the total State Budget (APBN) as mandated by the 1945 Constitution of the Republic of Indonesia. According to Mohammad Muh, a significant deviation occurred in the budget allocation, with 52% of the total education budget in 2024 being directed toward Transfers to Regions and Village Funds (TKDD). This allocation is considered misaligned with education sector responsibilities, particularly given the disproportionately

large share of the budget involved. Such practices must be avoided to ensure that public funds serve their intended purpose effectively.

Third, the decentralization framework established by Law No. 23 of 2014 introduces a legal paradox: while local governments are granted autonomy over education management, they are simultaneously expected to comply with centralized directives such as Presidential Instruction No. 1 of 2025. This dualism often leads to legal uncertainty, particularly when local regulations diverge from national directives. The Constitutional Court of Indonesia has, in various rulings, emphasized the principle of subsidiarity in regional governance asserting that local matters should be managed locally unless national interest demands otherwise. Applying this principle, any imposition of centralized education budget standards must be justified by compelling national concerns. Otherwise, such central policies may be legally contested by local governments as an overreach of executive power, contravening the spirit of decentralization enshrined in the Constitution.

In practice, synergy among ministries is often lacking, leading to inefficiencies in policy implementation. For example, in 2021, a disagreement arose between the Ministry of Finance and Kemendikbudristek concerning the allocation of education funds for schools in underdeveloped regions. The Ministry of Finance advocated for a reduction in the education budget due to national fiscal constraints, whereas Kemendikbudristek insisted on full funding in accordance with the targets outlined in the National Medium-Term Development Plan (RPJMN). This discord resulted in delayed fund disbursement and postponed the execution of teacher capacity-building programs in remote areas. The incident underscores how inter-ministerial disharmony can directly affect the quality of policy implementation on the ground.

The Ministry of Home Affairs also plays a significant role in overseeing regulations governing regional governments, particularly in the management of education budgets. Regional autonomy, as stipulated in Law No. 23 of 2014 concerning Regional Government, grants authority to local governments to manage education budgets based on local needs. However, divergent interpretations of Presidential Instruction No. 1 of 2025 between central and regional governments often arise. For instance, in the 2022 allocation of Special Allocation Funds (DAK) for education, some local governments prioritized infrastructure development, while central authorities emphasized enhancing teaching quality and teacher training. These differing priorities led to imbalances in the implementation of educational programs across regions.

Another pressing challenge is the varying interpretations of education policy under the decentralization framework. For example, in 2020, the Provincial Government of West Java interpreted the presidential instruction concerning education funding as an impetus for educational digitalization, which they deemed more relevant to their regional context. Conversely, regions in Papua prioritized basic infrastructure development, such as school construction and teacher deployment. Such disparities highlight the challenges of inconsistent policy implementation across regions, which can hinder the achievement of nationally unified education targets.

Institutional capacity remains a major barrier in implementing the Presidential Instruction. Local governments often face limitations in terms of qualified human resources, technological infrastructure, and financial capacity to execute programs mandated by the central government (Yosi Sisri Nengsi et al., 2024). These constraints exacerbate the burden of education budget management, as local governments are expected not only to implement the instruction but also to ensure accountability and transparency in its execution. Although the central government typically possesses stronger oversight capabilities, such oversight is often hampered by geographic and bureaucratic challenges.

This situation creates opportunities for budget mismanagement, including corruption, which could undermine the instruction's objectives (Jenar, 2022). Effective oversight requires robust institutional capacity at both the central and regional levels to prevent abuse in the implementation of education programs.

The instruction also encounters significant challenges in harmonizing with decentralization policies. Law No. 23 of 2014 on Regional Government grants regional authorities control over the education sector, including budget management. Presidential Instruction No. 1 of 2025, which seeks to optimize the use of the education budget, essentially represents the central government's effort to ensure efficient and targeted use of public funds. However, the decentralization framework creates potential conflicts between central and regional authorities. Local governments hold the discretion to determine their own budgetary priorities, which may, in some instances, diverge from the central government's directives. Such divergence can give rise to legal tensions, particularly when the central government enforces the instruction without adequate consideration of local conditions and regional autonomy.

Moreover, the instruction requires adaptation to regional-level regulations to ensure effective implementation. Local governments must be able to translate the instruction into locally relevant policies that align with community needs and conditions (Jabar, 2025). However, in practice, many regions lack the regulatory capacity to effectively accommodate central government directives. This creates challenges in harmonizing regulations between central and local governments, with local authorities often feeling that they lack sufficient authority to align national policies with regional needs. On the other hand, the central government faces the challenge of balancing fiscal control with respect for the decentralization principles embedded within Indonesia's governance system.

Legal conflict may also arise when the central government attempts to impose sanctions or corrective measures on regions deemed non-compliant with the instruction. The decentralization policy provides local governments with autonomy, including in the management of education budgets (Indonesia, 2025). Any corrective actions taken by the central government such as budget reductions or direct intervention may be perceived as infringing on regional autonomy as protected by law. This could open the door to legal disputes between central and regional authorities, ultimately disrupting the effective implementation of the instruction.

In conclusion, the legal challenges in implementing Presidential Instruction No. 1 of 2025 encompass various interrelated aspects, including potential regulatory overlaps, inter-ministerial coordination, institutional capacity, and alignment with decentralization policies. Each of these elements requires careful attention to ensure the instruction's effective execution and to realize its goal of enhancing the efficiency and accountability of education budget management in Indonesia.

d. Policy Recommendations for the Optimization of Implementation

The optimal implementation of Presidential Instruction No. 1 of 2025 necessitates a comprehensive and well-coordinated strategy. In terms of policy, systematic measures are required to ensure that the objectives of the instruction are achieved effectively and with accountability. Policies concerning education budgeting, human resource capacity, infrastructure, and oversight must be promoted to facilitate smooth reform without structural impediments. A thorough analysis of potential measures for regulatory harmonization, institutional capacity building, and more effective oversight constitutes a critical element in this context (Oleh, n.d.). Each policy component must be interlinked to support holistic implementation not only through regulatory revision, but also through human resource development and the adoption of modern technology.

The primary focus of optimizing the implementation of this Presidential Instruction lies in the revision and harmonization of existing regulations to prevent overlaps with other policies at both central and regional levels. Simultaneously, efforts to strengthen human resource capacity and technological infrastructure are essential for promoting more transparent budget management. Additionally, a participatory and comprehensive oversight system is necessary to minimize the risk of budget misappropriation and to ensure that implementation adheres to the principles of accountability.

1) Regulatory Revision and Harmonization

The initial step toward optimizing implementation is the revision and harmonization of existing regulations. Numerous laws and regulations related to education budget management and other educational policies frequently overlap. Policies related to the Presidential Instruction must be harmonized with existing regulations at both national and regional levels. This harmonization process requires a comprehensive review of the Education Law, Government Regulations, and Ministerial Regulations concerning education budget management. Regulations that pose potential overlap, such as those pertaining to decentralization in the education sector, must be revisited to ensure alignment with the directives of this Presidential Instruction.

Within this framework, special attention should be paid to the reform of budgetary policies in the education sector. One of the prevailing issues in education budget management is the lack of stringent regulation governing the allocation and use of funds at the central and local levels. Budgetary reform should aim at creating a more robust and integrated system, which enables efficient budget allocation aligned with on-the-ground needs. Furthermore, the legal instruments governing budget oversight must be strengthened to prevent leakages and misappropriation of public funds

2) Enhancement of Human Resource and Infrastructure Capacity

In addition to regulatory reform, strengthening human resource capacity is a crucial element in ensuring the effective implementation of the Presidential Instruction. Human resources and infrastructure are two fundamental components in supporting the successful execution of legal mandates. Education budget management requires competent personnel, especially in financial management. Therefore, capacity-building programs and professional development initiatives for government officials directly involved in education budget management must be prioritized. The implementation of technical guidance and training programs focusing on financial management, public accounting, and information technology will enhance the capacity of local government staff to perform their duties more effectively.

The development of technological infrastructure is equally critical. Transparent and accountable education budget management requires the support of advanced technology, including modern financial management information systems (LPMP, 2020). These systems must provide real-time access to financial data, enabling more effective monitoring of budget utilization and ensuring up-to-date data reporting. With the support of adequate technological systems, the government can reduce administrative errors and enhance accountability in education budget management.

3) Effective and Participatory Oversight Models

Effective oversight is one of the key elements in ensuring the successful implementation of the Presidential Instruction. Alfred (1988) argues that the

purpose of oversight is to ensure that work aligns with plans, to prevent errors, to increase efficiency, to organize work systematically, to identify and rectify mistakes more easily, and to define and illustrate optimal performance. Proper oversight should not rely solely on internal government audit mechanisms, such as those conducted by the Financial and Development Supervisory Agency (BPKP), but must involve collaboration with independent external oversight bodies. Such collaboration is expected to create synergy in the delivery of comprehensive and accountable oversight.

Beyond the role of state institutions, the public must also be given the right to monitor the use of state budgets. Active public participation can be facilitated through various complaint mechanisms and information transparency platforms. This may include the establishment of oversight forums involving academics and civil society organizations (CSOs) to monitor the realization of education budgets. Public participation in oversight can increase transparency and accountability while reducing the risk of corruption, ultimately fostering sound public financial governance (Pratama et al., 2021).

Participatory oversight can also be enhanced through inter-agency collaboration, not limited to the BPKP, which is mandated under Presidential Instruction No. 1 of 2025 to oversee implementation. Oversight institutions such as the Audit Board of Indonesia (BPK) and the Corruption Eradication Commission (KPK) also play critical roles in ensuring clean implementation (UTOMO, 2024). BPK must intensify its auditing functions over the use of education budgets, focusing on identifying potential budget misappropriation. Meanwhile, KPK can undertake investigations into corruption cases related to education budget management. Synergy among BPK, KPK, and other supervisory institutions will ensure that the Presidential Instruction is implemented properly and without misuse of funds.

In addition to formal institutions, public oversight can be expanded through the use of information technology, allowing citizens to access information about education budget usage online (LPMP, 2020). The government can provide digital platforms that enable the public to monitor budget allocation and expenditures more transparently. This will not only enhance public participation in oversight but also increase public trust in the government's management of the education budget (Rakhman & Kalimantan, 2013).

The optimization of the implementation of Presidential Instruction No. 1 of 2025 is inseparable from efforts to harmonize regulations, enhance human resource capacity, and improve oversight mechanisms. Every policy step taken must ensure coherence among existing regulations while strengthening institutional capacity in managing education budgets (Fika, 2025). Effective implementation can only be realized through a robust oversight system, involving both formal institutions and the public in monitoring education budget utilization.

5. CONCLUSION

This instruction was issued with the main objective of strengthening the management of the national education budget through optimizing the allocation and use of education funds. This instruction shows the government's efforts to answer the challenges of more transparent and accountable financial management, in accordance with the principles of justice and equity throughout Indonesia. Emphasis on improving the quality of education, strengthening infrastructure, and results-focused financial management are the main highlights in the implementation of this policy. The legal basis supporting this

Presidential Instruction is in line with the National Education System Law and the State Finance Law which emphasize synchronization between fiscal and education policies, where every budget-related instruction must be managed based on the principles of efficiency and compliance with higher regulations.

The opportunity to implement this Presidential Instruction is quite large, especially in improving the efficiency of education budgets that are more effective and targeted. The implementation of this instruction is expected to encourage local governments to improve the quality of education through policies that are directed and in accordance with the needs of the community. This instruction also offers room for the government to improve a more proportional budget distribution system, ensuring that each region gets an allocation that is appropriate to the educational challenges it faces. Policies focused on strengthening education in disadvantaged areas are also an important aspect that shows the positive potential of this instruction.

Legal challenges in the implementation of Presidential Instruction No. 1 Year 2025 lie in the lack of synchronization between existing regulations at the regional and central levels, as well as potential conflicts between regional fiscal regulations that could hinder the effectiveness of this policy implementation. Some regions may face obstacles in translating this instruction into an operational policy on the ground, especially related to limited human resources and infrastructure. This could also be exacerbated by weak monitoring and evaluation of budget implementation, which could potentially lead to irregularities in the management of education funds.

Policy recommendations that emerge to optimize the implementation of this Presidential Instruction include an improved monitoring system, stricter law enforcement to ensure regional compliance with this instruction, and increased managerial capacity at the local level. The government also needs to update a more integrated reporting system to prevent budget leakage and ensure that allocated funds are actually used to improve the quality of education. Continuous reforms and consistency in the application of rules are also important factors in creating a strong legal framework to support the success of this instruction.

Overall, the results of this study show that despite the positive opportunities presented by Presidential Instruction No. 1 of 2025, significant legal challenges must be overcome to ensure its successful implementation. Periodic evaluation and adjustment of the policy according to conditions on the ground are important steps for this instruction to have a real impact on the management of the national education budget.

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