PUBLIC SPHARE:
Jurnal Sosial, Politik, Pemerintahan dan Hukum
ISSN (Online): 2807-3878
DOI: https://doi.org/10.59818/jps.v5i3.3363
Vol. 5, No. 3, November 2026

CONSTITUTIONALITY REVIEW AND EVALUATION OF THE PRINCIPLE OF NON-RETROGRESSION IN EDUCATION BUDGET EFFICIENCY POLICIES BASED ON PRESIDENTIAL INSTRUCTION NO. 1 OF 2025

Annisa Putri[1], Muhammad Akib[2], Agus Triono[3], Budiyono[4], Satria Prayoga[5]
[1]program magister hukum, Fakultas Hukum, Universitas Lampung
[2-5]Fakultas Hukum, Universitas Lampung
email: 2522011110@students.unila.ac.id

RIWAYAT ARTIKEL
Received : 2026-10-09
Revised : 2026-10-19
Accepted : 2026-11-02

KEYWORDS
constitutional review, education budget efficiency, right to education, non-retrogression, constitutional law

KATA KUNCI
pengujian konstitusional, efisiensi anggaran pendidikan, hak atas pendidikan, non-retrogression, hukum tata negara

ABSTRACT
The constitutional right to a healthy environment under Article 28H of the 1945 Constitution requires proper waste management, yet resin waste from the dulang (traditional tray) craft center in Bresela Village is still found dumped on land, in rivers, or burned, posing pollution risk. This study aims to analyze the application of environmental law (Law 32/2009, Government Regulation 22/2021) in resin waste management and its effectiveness in preventing pollution based on Soerjono Soekanto's theory. The study uses an empirical legal method with statute and fact approaches, with data from purposive interviews, observation, and documents, analyzed descriptively and qualitatively. Results show the Village Government has conducted socialization, collection-transport, cooperation with the Environmental Agency, and provision of a shredding machine, yet a customary regulation (pararem) banning dumping has not been established, oversight remains inconsistent, facilities and funding are limited, and craftspeople's compliance is uneven. It is concluded that resin waste management has not yet effectively prevented pollution, so stronger regulation, sustained oversight, and community participation are needed.

ABSTRAK
Hak atas lingkungan sehat dalam Pasal 28H UUD 1945 menuntut pengelolaan limbah yang tepat, namun limbah resin dari sentra kerajinan dulang di Desa Bresela masih ditemukan dibuang ke tanah, sungai, dan dibakar, berpotensi mencemari lingkungan. Penelitian ini bertujuan menganalisis penerapan ketentuan hukum lingkungan (UU 32/2009, PP 22/2021) dalam pengelolaan limbah resin serta efektivitasnya mencegah pencemaran berdasarkan teori Soerjono Soekanto. Penelitian menggunakan metode hukum empiris dengan pendekatan perundang-undangan dan fakta, data wawancara purposif, observasi, dan dokumen, dianalisis deskriptif kualitatif. Hasil menunjukkan Pemerintah Desa telah melakukan sosialisasi, pengumpulan-pengangkutan, kerja sama dengan Dinas Lingkungan Hidup, dan penyediaan mesin pencacah, namun pararem larangan pembuangan belum terbentuk, pengawasan belum konsisten, fasilitas dan pembiayaan terbatas, serta kepatuhan pengerajin belum merata. Disimpulkan bahwa pengelolaan limbah resin belum efektif mencegah pencemaran, sehingga diperlukan penguatan aturan, pengawasan berkelanjutan, dan partisipasi masyarakat.

1. Introduction

Education is one of the fundamental human rights that occupies a central position in state life and serves as a strategic instrument for human resource development and the achievement of national goals. Within Indonesia's legal system, the right to education is not merely regarded as a social need but is constitutionally recognized as a citizens' right directly guaranteed by the 1945 Constitution of the Republic of Indonesia. Article 28C paragraph (1) of the 1945 Constitution guarantees that everyone has the right to develop themselves through the fulfillment of their basic needs, including education, while Article 31 paragraph (1) explicitly stipulates that every citizen has the right to education. This guarantee is accompanied by the state's obligation to establish a national education system and finance basic education, as reflected in Article 31 paragraphs (2) and (3) of the 1945 Constitution. Furthermore, Article 31 paragraph (4) establishes a stronger constitutional framework by stipulating that the state shall prioritize an education budget of at least 20% of the State Budget and Regional Budgets to meet the needs of the national education system. Accordingly, the education budget is not merely a fiscal policy matter that can be determined based on the government's administrative considerations but constitutes part of the constitutional instruments for ensuring the fulfillment of citizens' right to education. This conception is consistent with the views of Palguna and Atmaja, who regard education as a constitutional right that entails a legal obligation on the part of the state to ensure the availability, continuity, and quality of educational services (Palguna & Atmaja, 2023).

The constitutional status of education entails that every government policy concerning the management and allocation of education budgets must be framed within the broader context of protecting citizens' fundamental rights. From the perspective of public finance law, efficiency is fundamentally a legitimate and necessary principle in state financial management. Law No. 17 of 2003 on State Finance establishes efficiency, effectiveness, transparency, accountability, fairness, and propriety as principles governing public financial management. Accordingly, the government is legally authorized to restructure and streamline public expenditure when necessary to maintain fiscal sustainability and improve the effectiveness of public resource utilization. However, the legitimacy of efficiency does not confer unlimited authority upon the government to reduce all categories of expenditure solely on the grounds of cost savings. Efficiency must remain subject to constitutional constraints and higher-ranking laws and regulations. In the context of education, these constraints are particularly significant because Article 31 paragraph (4) of the 1945 Constitution establishes a constitutional spending floor through the requirement that at least 20% of the State Budget and Regional Budgets be prioritized for education. Research on the constitutional limits of budget efficiency also indicates that although efficiency is a legitimate principle of public finance law, its implementation must not undermine constitutional obligations or legally established basic service standards (Iryani, Hartana, & Rae, 2025). Therefore, the legal issue is not whether the government may implement budget efficiency measures, but rather the extent to which such measures may be undertaken without diminishing the substantive fulfillment of the constitutional right to education.

This issue has become increasingly relevant following the government's issuance of Presidential Instruction No. 1 of 2025 concerning Expenditure Efficiency in the Implementation of the 2025 State Budget and Regional Budgets. The Presidential Instruction directs ministries, institutions, and regional governments to review their expenditures and implement efficiency measures across various components of state and regional spending. The policy aims to achieve expenditure savings of approximately IDR 306.69 trillion, covering ministry and institutional expenditures as well as Transfers to Regions. In substance, Presidential Instruction No. 1 of 2025 addresses restrictions on ceremonial expenditures, official travel, honoraria, certain research and study activities, and supporting expenditures considered to lack measurable outputs. On the one hand, this policy can be understood as a government effort to improve the quality of fiscal management and redirect resources toward priority programs. On the other hand, the efficiency policy raises legal concerns when its implementation affects sectors that receive special constitutional protection, including education. Iryani *et al.* (2025) demonstrate that efficiency policies introduced following Presidential Instruction No. 1 of 2025 must distinguish between reductions in supporting expenditures and reductions in expenditures that directly sustain public services. This means that efficiency should not be interpreted as uniform budget cuts but rather as a process of reprioritizing public expenditure while preserving the fundamental functions of public service delivery.

The problem becomes more complex when budget efficiency policies are considered in relation

to the conditions governing the fulfillment of education funding requirements in Indonesia. This study indicates that although education receives a constitutional budgetary priority of at least 20%, the realization of education budgets over several periods has continued to raise concerns regarding consistency in compliance and the effectiveness of budget utilization. Education budget realization during the 2020–2024 period is identified as an issue requiring further analysis because compliance with the mandatory spending requirement has not always been optimal, while the need for education funding continues to increase. This situation demonstrates that educational challenges are not limited to the nominal amount of the budget but also concern how funds are allocated and whether reductions or changes in budget structures affect access, quality, equity, and the continuity of educational services. Meanwhile, research by Khoir and Ramadhan (2026) indicates that budget efficiency may be justified provided that it does not diminish the substantive allocation for education and continues to ensure the sustainability of strategic programs such as School Operational Assistance (*Bantuan Operasional Sekolah* or BOS), the Smart Indonesia Program (*Program Indonesia Pintar* or PIP), and the Indonesia Smart Card for Higher Education (*Kartu Indonesia Pintar Kuliah* or KIP Kuliah). The study also highlights the risks of implementing efficiency measures without considering regional social, geographical, and fiscal capacity conditions, particularly when such measures involve reductions in Transfers to Regions. Accordingly, the legal problem is not merely whether the government has achieved expenditure savings, but whether those savings continue to guarantee the sustainable fulfillment of the right to education for all citizens on an equitable basis.

From the perspective of international human rights law, this issue can be examined through the principle of non-retrogression, which essentially prohibits states from deliberately adopting measures that result in a regression in the realization of economic, social, and cultural rights, including the right to education. Indonesia ratified the International Covenant on Economic, Social and Cultural Rights (ICESCR) through Law No. 11 of 2005, making the state's obligations concerning the fulfillment of economic, social, and cultural rights an important component of the national legal framework. Article 13 of the ICESCR recognizes the right of everyone to education, while CESCR General Comment No. 13 develops four dimensions of the fulfillment of the right to education: availability, accessibility, acceptability, and adaptability. This framework demonstrates that fulfilling the right to education requires more than merely providing educational institutions; it also entails ensuring accessible educational opportunities, acceptable educational quality, and the capacity of the education system to adapt to the needs of society. Furthermore, CESCR General Comment No. 3 emphasizes that regressive measures in the realization of economic, social, and cultural rights require particularly strong justification. States must demonstrate that such measures have been carefully considered, are justified in light of the totality of the rights recognized in the Covenant, and are implemented through the maximum use of available resources. Therefore, when budget efficiency reduces the state's capacity to fulfill the right to education, the policy must be assessed against the principle of non-retrogression to determine whether the efficiency measures constitute legitimate fiscal restructuring or, instead, a regressive step in the realization of the right to education.

The principle of non-retrogression is particularly important because budget efficiency policies may have different impacts on different social groups and geographical regions. Budget reductions that appear nominally small may have significant consequences when they affect educational programs that serve as the sole source of funding for vulnerable communities or regions with limited fiscal capacity. In this context, the evaluation of efficiency policies cannot be limited to comparing budget allocations before and after the implementation of efficiency measures; rather, it must also examine their impact on the substantive fulfillment of the right to education. Research by Khoir and Ramadhan (2026) emphasizes that efficiency measures that fail to consider regional conditions and fiscal capacity may potentially cause *mafsadah* (harm), particularly when reductions in Transfers to Regions constrain local governments' ability to provide educational facilities and infrastructure. This demonstrates that the principle of non-retrogression is closely related to the principles of justice and equity in the fulfillment of the right to education. The same nominal budget reduction does not necessarily produce the same substantive consequences. Therefore, efficiency policies must be assessed based on their actual impact on the state's capacity to provide education that is available, accessible, of adequate quality, and sustainable. In other words, the principle of non-retrogression shifts the focus of evaluation from

merely asking "how much of the budget has been cut" to determining "the extent to which such cuts reduce the level of fulfillment of rights previously achieved" (Khoir & Ramadhan, 2026).

From a constitutional perspective, education budget efficiency policies must also be examined in light of the Constitutional Court's jurisprudential developments concerning education funding. Article 31 paragraph (4) of the 1945 Constitution of the Republic of Indonesia occupies an important position because it establishes the state's obligation to prioritize at least 20% of the State Budget (APBN) and Regional Budgets (APBD) for education. In Constitutional Court Decision No. 026/PUU-III/2005, the Court affirmed the obligation to allocate 20% of the budget to education, while Decision No. 24/PUU-V/2007 further emphasized this constitutional obligation. These developments demonstrate that the 20% allocation is not merely an administrative target that can be disregarded in fiscal policymaking but rather has a constitutional dimension. Omara (2016) further demonstrates that the constitutionalization of education budgeting in Indonesia creates opportunities for judicial review when government budget policies fail to comply with constitutional obligations in the field of education. Accordingly, efficiency policies affecting education budgets must be interpreted systematically alongside the 1945 Constitution of the Republic of Indonesia, Law No. 20 of 2003 on the National Education System, Law No. 17 of 2003 on State Finance, and the applicable State Budget provisions. Constitutional review, therefore, does not merely question the amount allocated to education but also assesses whether efficiency policies respect the structure of the state's constitutional obligations to guarantee the right to education.

Previous studies have discussed the relationship between budget efficiency, government policies, and the fulfillment of the right to education; however, there remains room for further scholarly development. Satriadi, Ansar, and Hasmiyati (2025), for example, examined the reconstruction of presidential policy concerning Presidential Instruction (Inpres) Number 1 of 2025 in relation to the fulfillment of the right to education. Khoir and Ramadhan (2026) examined the implications of Presidential Instruction Number 1 of 2025 for the implementation of education from the perspective of *al-maslahah*, while Iryani, Hartana, and Rae (2025) analyzed the constitutional limits of budget efficiency following Presidential Instruction Number 1 of 2025, focusing on government discretion and the protection of public services. Suryoputri and Aji (2026) subsequently discussed the constitutionality of budget efficiency through Presidential Instruction Number 1 of 2025 in relation to the Yogyakarta Special Fund and demonstrated that constitutional issues may arise when policy instruments subordinate to statutes are used to produce fiscal consequences that substantively reduce rights or alter budgetary arrangements established by law. Meanwhile, previous studies on the right to education have primarily positioned education as a constitutional right or discussed the effectiveness of education policies in general. Although these studies provide an important foundation, a relevant research gap remains, particularly regarding the relationship between the constitutional review of education budget efficiency policies and the principle of non-retrogression. Iryani *et al.* (2025) focused more on the constitutional limits of efficiency and the protection of public services, whereas Khoir and Ramadhan (2026) employed the perspective of *maslahah* to assess the implications of efficiency policies for education. Suryoputri and Aji (2026) focused on the Yogyakarta Special Fund and the relationship between presidential instructions, transfers to regional governments, and the principle of legality. Accordingly, research that specifically brings together three dimensions, namely (1) the constitutionality of budget efficiency policies under Presidential Instruction Number 1 of 2025, (2) the state's obligation to guarantee the right to education under the 1945 Constitution of the Republic of Indonesia, and (3) the principle of non-retrogression as a parameter for assessing whether efficiency results in regression in the level of fulfillment of the right to education, still has academic scope for further development. Furthermore, this research needs to distinguish between efficiency as a legitimate fiscal policy and efficiency that may substantively reduce the level of rights fulfillment previously available. This distinction is important to ensure that legal analysis does not become trapped in the view that every budget reduction is automatically unconstitutional, while also avoiding the acceptance of every austerity policy as automatically legitimate merely because the government bases it on efficiency considerations.

Based on the foregoing discussion, this research is important for analyzing "The Constitutional Review and Evaluation of the Principle of Non-Retrogression in Education Budget Efficiency Policies under Presidential Instruction Number 1 of 2025." This research aims to assess the legal position of education budget efficiency policies from the

perspectives of constitutional law and human rights, particularly by bringing together the provisions of Article 28C paragraph (1) and Article 31 of the 1945 Constitution of the Republic of Indonesia with statutory and regulatory provisions concerning education and state finance, as well as the principle of non-retrogression under international human rights law. This analysis is important for determining the constitutional limits of government discretion in implementing efficiency measures, while also establishing parameters for assessing whether an efficiency policy can be categorized as a legitimate fiscal policy or instead constitutes a regressive measure affecting the fulfillment of the right to education. This research also positions efficiency not as something that is a priori contrary to the right to education, but rather as a policy that must satisfy the requirements of legality, proportionality, rationality, protection of basic services, and non-retrogression. Through this approach, the research is expected to produce a legal framework concerning the limits of education budget efficiency that enables the state to maintain fiscal health while, at the same time, ensuring that the substance of citizens' constitutional right to education is not sacrificed. Accordingly, the novelty of this research lies in the use of the principle of non-retrogression as an evaluative instrument for reviewing the constitutionality of education budget efficiency policies under Presidential Instruction Number 1 of 2025. Thus, the analysis does not stop at examining the formal conformity of the policy with laws and regulations, but also assesses whether the policy causes substantive regression in the level of fulfillment of the right to education. This framework also extends previous studies that have examined the constitutional limits of efficiency and the right to education separately.

2. Method

This study employs normative legal research (juridical normative research) with a descriptive-analytical approach. Normative legal research is used because the primary objects of the study are legal norms, principles, and doctrines related to the constitutionality of education budget efficiency policies under Presidential Instruction Number 1 of 2025 and the application of the principle of non-retrogression in the fulfillment of the right to education. Normative legal research is fundamentally conducted through an examination of library materials or secondary data, focusing, among other things, on legal principles, legal systematics, and the synchronization of laws and regulations (Soekanto, 2019). This study employs the *statute approach* and the *conceptual approach*, as well as a limited *case approach* to examine Constitutional Court decisions related to education budget obligations. The *statute approach* is used to identify, examine, and compare norms governing the right to education, the state's obligations in financing education, state financial management, and budget efficiency policies, particularly the 1945 Constitution of the Republic of Indonesia, Law Number 17 of 2003 concerning State Finance, Law Number 20 of 2003 concerning the National Education System, Law Number 62 of 2024 concerning the State Budget for Fiscal Year 2025, and Presidential Instruction Number 1 of 2025. The *conceptual approach* is used to analyze the concepts of the right to education, mandatory spending, budget efficiency, government discretion, constitutionality, and the principle of non-retrogression as parameters for determining the limits of government policy. Meanwhile, the *case approach* is employed on a limited basis by examining Constitutional Court Decision Number 026/PUU-III/2005 and Decision Number 24/PUU-V/2007, which affirm the state's obligation to fulfill the requirement that at least 20% of the State Budget (APBN) and Regional Budgets (APBD) be allocated to education. The selection of these approaches is consistent with the methodological framework of this journal article, which positions legal norms as the object of study and directs the research toward analyzing the relationships and synchronization among various legal norms relating to budget efficiency policies and the right to education (Solikin, 2021; Suyanto, 2022; Muhaimin, 2020).

The legal materials used in this study consist of primary, secondary, and tertiary legal materials obtained through library research. Primary legal materials include the 1945 Constitution of the Republic of Indonesia, particularly Article 28C paragraph (1) and Article 31; Law Number 17 of 2003 concerning State Finance; Law Number 20 of 2003 concerning the National Education System; Law Number 1 of 2004 concerning State Treasury; Law Number 62 of 2024 concerning the State Budget for Fiscal Year 2025; Government Regulation Number 48 of 2008 concerning Education Funding; Presidential Instruction Number 1 of 2025; and relevant Constitutional Court decisions. Secondary legal materials consist of legal books, scientific journals, research findings, expert doctrines, and literature discussing the right to education, state financial law, the constitutionalization of education budgets, public expenditure efficiency, and the principle of non-

retrogression, including the studies by Omara (2016), Iryani *et al.* (2025), and Khoir and Ramadhan (2026). Tertiary legal materials are used as supporting references, including legal dictionaries and encyclopedias, to explain the legal terms and concepts employed in the study. The collection of legal materials is conducted through the inventory, classification, and systematization of all sources relevant to the research problem. Subsequently, the legal materials are analyzed qualitatively and prescriptively by systematically describing, interpreting, and connecting legal norms to develop legal arguments concerning the constitutional limits of education budget efficiency policies. The analysis is conducted through grammatical, systematic, and teleological interpretation and is then used to examine whether efficiency policies under Presidential Instruction Number 1 of 2025 are consistent with the state's constitutional obligation to guarantee the right to education and the requirement to allocate at least 20% of the budget to education, while also evaluating whether reductions in or changes to budget policies satisfy the parameters of the principle of non-retrogression. Accordingly, this study not only assesses the formal conformity of efficiency policies with laws and regulations but also evaluates their normative consequences for the level of fulfillment of the right to education, thereby establishing legal boundaries that distinguish constitutionally permissible budget efficiency from policies that potentially cause regression in the fulfillment of the right to education (Soekanto, 2019; Muhaimin, 2020).

3. Results and Discussion

The Constitutionality of Education Budget Efficiency Policies under Presidential Instruction Number 1 of 2025 in Light of the State's Obligation to Fulfill the Right to Education and the Education Budget Allocation Requirements under the 1945 Constitution of the Republic of Indonesia

Education within Indonesia's constitutional system is not merely regarded as an ordinary government affair, but rather as a constitutional right of citizens and a constitutional obligation of the state. This status is explicitly reflected in Article 31 of the 1945 Constitution of the Republic of Indonesia, which grants every citizen the right to education, requires every citizen to undertake basic education, and places the responsibility for financing it on the government. At the same time, Article 31 paragraph (4) of the 1945 Constitution of the Republic of Indonesia provides a more specific mandate by stipulating that the state shall prioritize an education budget of at least 20% of the State Budget (APBN) and Regional Budgets (APBD) to meet the needs of national education provision. Under this constitutional framework, education budget policies cannot be entirely regarded as an area of government discretion free from constitutional limitations. Fiscal policy remains within the authority of the government, but this authority must be exercised within constitutional boundaries, particularly when such policies have the potential to affect the fulfillment of citizens' fundamental rights. Therefore, budget efficiency policies under Presidential Instruction Number 1 of 2025 must be examined not only in terms of their objective of reducing state expenditure, but also in light of the constitutional limits inherent in the management of education budgets (Soekanto, 2019; Muhaimin, 2020). Article 31 paragraph (4) itself explicitly establishes a minimum figure of 20% as the priority allocation for education.

Presidential Instruction Number 1 of 2025 was essentially issued in response to the government's need to improve expenditure efficiency in the implementation of the State Budget and Regional Budgets for Fiscal Year 2025. The instruction directs ministers, heads of institutions, governors, and regents/mayors to review budget expenditures in accordance with their respective duties, functions, and authorities, while ensuring that implementation remains based on applicable laws and regulations. The instruction sets the target for state expenditure efficiency in Fiscal Year 2025 at IDR 306.695 trillion, consisting of IDR 256.1 trillion in budget efficiency for ministries and institutions and IDR 50.595 trillion in transfers to regional governments. Accordingly, from a normative perspective, Presidential Instruction Number 1 of 2025 cannot automatically be interpreted as an order to eliminate or reduce all education expenditure. Rather, the instruction is more appropriately understood as a policy directing the review and efficiency of expenditure components considered suitable for rationalization. Furthermore, the instruction directs the identification of efficiency measures across various operational and non-operational expenditures, while personnel expenditure and social assistance are excluded from certain efficiency identification measures. Constitutional issues arise when the implementation of these efficiency measures affects budget components that are substantively and directly related to the fulfillment of the right to education. From the perspective of constitutional law, the primary issue

is not whether the government is permitted to implement budget efficiency measures. In principle, the government has the authority to regulate the use of state finances based on the principles of efficiency, effectiveness, transparency, and accountability. Legal issues arise when such efficiency measures come into conflict with a constitutional mandate explicitly prescribed by Article 31 paragraph (4) of the 1945 Constitution of the Republic of Indonesia. Thus, two constitutional interests must be balanced: the state's interest in maintaining fiscal health through budget efficiency and citizens' constitutional interest in obtaining an education. The principle of efficiency cannot be used as a justification for setting aside constitutional obligations. Conversely, the obligation to allocate at least 20% of the budget to education must also be interpreted rationally within the context of state financial management. Therefore, the standard for assessing the constitutionality of efficiency policies should not merely consider whether the nominal allocation for a particular program has been reduced, but should also examine whether the policy continues to guarantee the minimum education budget allocation and preserves the state's capacity to fulfill the core components of education. This approach is consistent with the research framework employed in this journal article, which positions the synchronization and consistency of legal norms as essential components of normative legal research.

The Constitutional Court has established an important legal framework regarding the status of education budgets through Decision Number 026/PUU-III/2005. The case concerned the judicial review of the State Budget for Fiscal Year 2006, which at the time was considered not to have fulfilled the minimum requirement of allocating 20% of the budget to education, as mandated by Article 31 paragraph (4) of the 1945 Constitution. In this case, the Court positioned the obligation to allocate funds for education as a constitutional mandate that must be taken into account in the formulation of the State Budget. This decision is significant because it demonstrates that education budgeting is not merely a matter of political budgetary policy, but may also constitute a constitutional issue when its allocation contradicts constitutional requirements. Furthermore, in the development of its jurisprudence, the Court affirmed that the 20% education budget allocation cannot be fulfilled gradually, with the target only being achieved in a particular year, but must instead be fulfilled in every fiscal year. This principle strengthens the argument that the government cannot use annual fiscal policies as a basis for disregarding the minimum constitutional threshold that has been established. Accordingly, efficiency policies under Presidential Instruction Number 1 of 2025 must be interpreted within the framework of the hierarchy of legal norms, in which the 1945 Constitution of the Republic of Indonesia occupies the highest position and serves as the validity parameter for government policies. A presidential instruction is not an instrument capable of amending or overriding constitutional mandates. The position of a presidential instruction is that of a government policy instrument that must be implemented in accordance with applicable laws and regulations. Therefore, if the implementation of the Presidential Instruction results in the overall education budget falling below the minimum threshold stipulated in Article 31 paragraph (4) of the 1945 Constitution of the Republic of Indonesia, the issue is no longer merely one of the effectiveness of efficiency policies, but has entered the realm of constitutional concerns. Conversely, if efficiency measures are implemented on expenditures that are not directly related to the core components of education and do not result in a violation of the minimum education budget allocation, such policies may, in principle, remain justifiable. In other words, the relevant parameters are not the existence of efficiency measures themselves, but rather their object, method, magnitude, and consequences for the fulfillment of the state's constitutional obligations.

This issue has become increasingly relevant because the implementation of Presidential Instruction Number 1 of 2025 has, in practice, affected several ministries responsible for education. Various reports from early 2025 indicated budget cuts at the Ministry of Primary and Secondary Education and the Ministry of Higher Education, Science, and Technology. The Ministry of Primary and Secondary Education was reported to have undergone efficiency measures amounting to approximately IDR 8.03 trillion, or around 23.95% of the additional budget previously allocated, while the Ministry of Higher Education, Science, and Technology also experienced substantial efficiency measures. These facts demonstrate that efficiency has not remained merely a policy norm, but has produced concrete consequences for the structure of government expenditure in the education sector. From the perspective of legal research, this situation is important because it provides an opportunity to compare *das sollen*, namely the state's obligation to guarantee the right to education and prioritize education funding, with *das sein*, namely the

implementation of efficiency policies that have resulted in changes to several education expenditure items. This is where constitutional review becomes important in determining the boundaries between legitimate efficiency measures and those that potentially diminish the fulfillment of constitutional rights. Nevertheless, a distinction must be made between reducing a particular education expenditure item and reducing the constitutional obligation concerning the education budget. Article 31 paragraph (4) of the 1945 Constitution of the Republic of Indonesia establishes a minimum percentage for the education budget, but this does not mean that every education expenditure item must always be maintained at the same nominal amount from year to year. The government retains discretion to determine priorities, reallocate funds, eliminate ineffective expenditures, and reduce spending that does not provide optimal benefits. Furthermore, developments in Constitutional Court decisions indicate that the Constitution allows the government and the legislature to determine the specific allocation of education funds according to needs and priorities, provided that the constitutional threshold continues to be met. Therefore, it is legally inaccurate to categorize every reduction in the education budget as immediately unconstitutional. The analysis must be conducted more specifically by examining whether the efficiency measures affect the core components of education, whether they reduce citizens' access to education, and whether they cause the state to fail to fulfill its constitutionally mandated financing obligations.

In this context, the state's obligations under Article 31 of the 1945 Constitution of the Republic of Indonesia have two dimensions. First, the state has an obligation to respect the right to education and not obstruct its fulfillment. Second, the state has a positive obligation to fulfill this right and provide the resources necessary for citizens to enjoy it effectively. These positive obligations are realized, among other things, through the provision of educational facilities and infrastructure, adequate teaching personnel, the financing of basic education, the provision of access to education, and policies that enable disadvantaged groups in society to obtain an education. Therefore, the constitutional standard for budget policies cannot be determined solely by mathematically calculating the budget percentage. The government must also ensure that efficiency measures do not obstruct access to education or diminish the state's capacity to provide basic education services. This is consistent with the considerations of the Constitutional Court, which identifies students, educators and educational personnel, facilities and infrastructure, curricula, as well as educational evaluation and development as core components directly related to the provision of education. From the perspective of the principle of proportionality, education budget efficiency policies may be considered constitutional if they satisfy several parameters. First, the policy must pursue a legitimate objective, namely maintaining the efficiency and effectiveness of state financial management. Second, the efficiency measures must have a rational connection to that objective. Third, the government must choose the approach that has the least impact on the fulfillment of the right to education. Fourth, there must be a balance between the fiscal benefits obtained and the burdens borne by society as a result of budget reductions. In the context of education, this means that the government should prioritize cuts to administrative and ceremonial expenditure, official travel, or supporting expenditures without measurable outputs before reducing funding directly related to students and the learning process. Presidential Instruction Number 1 of 2025 itself directs efficiency measures toward expenditures such as ceremonial activities, official travel, certain honoraria, and supporting expenditures without measurable outputs, while also instructing regional governments to focus their budgets on public service performance targets. Therefore, the substance of the Presidential Instruction can, in fact, be interpreted as an effort to promote efficiency without automatically sacrificing public services.

Constitutional issues arise when these principles are not applied in concrete implementation. Efficiency becomes problematic when the government views it merely as a nominal reduction in expenditure rather than as a process of improving the quality and effectiveness of budget utilization. Research on the implementation of Presidential Instruction Number 1 of 2025 in Lebak Regency, for example, indicates that efficiency has been implemented through reductions in non-priority expenditures, such as official travel, ceremonial activities, and operational spending, but these measures have not yet been fully transformed into strengthened education expenditure. This finding demonstrates the distinction between the concept of efficiency and mere budget reduction. From a legal perspective, constitutionally permissible efficiency should result in better-targeted expenditure rather than simply lower spending figures. If budget savings instead lead to a reduction in fundamental educational services, the efficiency objective

conflicts with the constitutional purpose of education because the state achieves fiscal savings at the expense of fulfilling citizens' rights.

This is also related to the principles of legal certainty and constitutional supremacy. Presidential Instruction Number 1 of 2025 explicitly instructs implementing bodies to carry out efficiency measures based on their respective duties, functions, and authorities, as well as in accordance with the provisions of laws and regulations. This means that the implementation of the Presidential Instruction cannot be carried out arbitrarily without taking higher-ranking legal norms into account. The central and regional governments remain bound by the 1945 Constitution of the Republic of Indonesia, laws, and implementing regulations governing the right to education and its financing. In normative legal research, the relationship between these norms must be analyzed systematically to avoid interpreting the Presidential Instruction as having a legal position that allows it to override laws or the Constitution. Normative research aims to examine legal principles, legal systematics, and the synchronization of laws and regulations so that a policy can be assessed within the entire legal system, rather than solely on the basis of a single legal instrument that constitutes the object of research. In this context, Law Number 20 of 2003 concerning the National Education System serves as an important instrument for clarifying these constitutional obligations. This law develops the mandate of Article 31 of the 1945 Constitution of the Republic of Indonesia through provisions governing education financing and the national education system. Accordingly, when implementing efficiency measures, the government must not only consider the 20% requirement stipulated in the Constitution but also ensure that such policies do not obstruct its obligation to provide education as prescribed by the National Education System Law. This is increasingly relevant because, in various decisions, the Constitutional Court has simultaneously applied the provisions of the Constitution and the National Education System Law to assess issues concerning education budgets. Decisions concerning education budgets have served as references for determining education budget allocations, calculation methods, and budget components. Therefore, efficiency policies must be situated within the broader legal framework governing education, rather than viewed solely from a fiscal policy perspective.

Based on this construction, the constitutionality of Presidential Instruction Number 1 of 2025 cannot be assessed solely on the basis of the existence of an efficiency directive; rather, it must be examined in terms of its implementation and legal consequences for the fulfillment of the right to education. Substantively, the objective of achieving efficiency in state expenditure does not conflict with the 1945 Constitution of the Republic of Indonesia, as state financial management must be conducted responsibly and efficiently. However, such efficiency becomes a constitutional problem if its implementation results in the state failing to fulfill the minimum education budget requirement or diminishes the state's capacity to provide essential components of education. In other words, there is a constitutional limit to efficiency policies. The government may change the composition and structure of expenditure, but it cannot use efficiency as a basis for evading its constitutional obligations. This assessment is consistent with developments in the Constitutional Court's jurisprudence, which positions the fulfillment of education budget requirements as part of the State's constitutional obligations. Accordingly, based on the author's analysis, efficiency policies under Presidential Instruction Number 1 of 2025 cannot automatically be declared unconstitutional at the normative level, because the substance of the directive is essentially aimed at reviewing, identifying, and rationalizing expenditure according to the respective authorities, while still requiring compliance with laws and regulations. Nevertheless, the implementation of these policies should be declared conditionally constitutional, provided that the efficiency measures do not result in violations of Article 31 of the 1945 Constitution of the Republic of Indonesia, do not cause education budget allocations to fall below the constitutional minimum threshold, and do not disproportionately reduce funding for essential components of education. This approach is also more consistent with the characteristics of normative legal research in journal writing, which requires an examination of the conformity of government policies with higher-ranking legal norms. Thus, the parameter of constitutionality is not merely “whether budget cuts have occurred,” but rather “whether such cuts target expenditures that can be made more efficient without sacrificing the state's obligation to fulfill the right to education.”

Ultimately, it can be concluded that the education budget efficiency policy under Presidential Instruction Number 1 of 2025 falls within constitutional limits insofar as it is positioned as an instrument for improving the effectiveness of budget utilization, rather than as an instrument for reducing the state's obligations toward education.

Article 31 of the 1945 Constitution of the Republic of Indonesia establishes a clear boundary by recognizing education as a constitutional right and obligating the state to prioritize at least 20% of the State Budget (APBN) and the Regional Budget (APBD) for education. Constitutional Court decisions concerning education budgets reinforce the principle that this mandate constitutes an obligation that must be observed in every fiscal year and cannot be set aside merely because of a particular fiscal policy. Therefore, efficiency measures targeting administrative expenditure and expenditure without measurable outputs may be regarded as a means of strengthening state financial governance, whereas efficiency measures that reduce fundamental education components or result in the failure to fulfill constitutional budgetary obligations have the potential to conflict with the 1945 Constitution of the Republic of Indonesia. Furthermore, developments in constitutional law through 2026 demonstrate that the Constitutional Court has once again reaffirmed the importance of maintaining the minimum 20% allocation for essential education components and emphasized that fiscal constraints must not come at the expense of funding for fundamental educational operations. Accordingly, the constitutionality of efficiency policies must be assessed based on their objectives, instruments, targets, proportionality, budget allocation percentages, and actual impact on the fulfillment of the right to education, rather than solely on the existence of a Presidential Instruction as an instrument of government policy.

Education Budget Efficiency Policy Based on Presidential Instruction Number 1 of 2025 in Accordance with the Principle of Non-Retrogression in the Fulfillment of the Right to Education in Indonesia

The principle of non-retrogression in the fulfillment of the right to education is fundamentally a consequence of the concept of progressive realization, or the gradual fulfillment of rights. The right to education cannot be adequately guaranteed solely through formal provisions in legislation; rather, the state has an obligation to continuously advance toward the increasingly optimal fulfillment of this right. From the perspective of human rights law, education is an empowerment right because it serves as an essential instrument for individuals to develop their capabilities, improve their quality of life, participate in society, and enjoy other rights. Through General Comment No. 13, the United Nations Committee on Economic, Social and Cultural Rights (CESCR) emphasizes that the realization of the right to education must be progressive and that states are obligated to move as expeditiously and effectively as possible toward the full realization of this right. At the same time, the Committee establishes a presumption against retrogression, meaning that there is a strong presumption that state measures resulting in a regression in the fulfillment of the right to education are, in principle, impermissible. Accordingly, when the government implements efficiency measures in education spending, the legal question is not merely whether such measures are permissible under fiscal policy, but whether they result in a regression in the level of fulfillment of the right to education that has previously been achieved (CESCR, 1999).

The principle of non-retrogression is relevant to the analysis of Presidential Instruction No. 1 of 2025 because the instruction directs the government to implement expenditure efficiency measures in the execution of the 2025 State Budget (APBN) and Regional Budgets (APBD). As a policy measure, this efficiency initiative aims to ensure more effective utilization of state funds and reduce expenditures considered less productive. Therefore, the issuance of Presidential Instruction No. 1 of 2025 cannot automatically be classified as a retrogressive policy. Efficiency measures may result in nominal reductions in certain budget allocations without necessarily constituting a regression in the fulfillment of rights. Conversely, if budget reductions affect programs or facilities that directly determine access to, affordability of, quality of, and continuity of education, such measures may have a retrogressive character. Research on Presidential Instruction No. 1 of 2025 indicates that the efficiency policy has raised concerns regarding the education sector, particularly the potential reduction of scholarships, restrictions on supporting activities, and decreases in teaching personnel and educational services (Putri *et al.*, 2025).

Within the framework of national law, the principle of non-retrogression must be linked to the status of education as a constitutional right. Article 31 of the 1945 Constitution of the Republic of Indonesia (UUD NRI Tahun 1945) grants every citizen the right to education while simultaneously imposing an obligation on the government to finance basic education. Article 31(4) further establishes a specific mandate requiring the state to prioritize education funding at a minimum of 20% of the State Budget (APBN) and Regional Budgets (APBD). Accordingly, there is a close relationship between budgetary policy and the fulfillment of the right to

education, as education funding constitutes one of the state's primary instruments for realizing this right. The Constitutional Court has also affirmed the mandatory nature of Article 31(4) of the 1945 Constitution. In Decision No. 135/PUU-XXI/2023, the Court reiterated that the minimum 20% allocation for education must be prioritized and implemented in earnest. Consequently, the principle of non-retrogression in the Indonesian context does not stand alone as a principle of international law; rather, it is reinforced by the state's constitutional obligation to continuously guarantee the fulfillment of the right to education. From this perspective, budget efficiency must be distinguished between administrative efficiency and efficiency measures that directly affect the substance of the right to education. Cuts to official travel, ceremonial activities, unproductive meetings, or operational expenditures without clearly defined outputs do not, in principle, automatically constitute retrogressive measures, provided that such reductions do not diminish public access to educational services. Indeed, eliminating unproductive expenditures may be regarded as a means of optimizing the use of state resources. Conversely, if efficiency measures result in reduced scholarships for vulnerable groups, fewer teaching personnel, the termination of programs aimed at improving learning quality, diminished educational facilities and infrastructure, or restricted access to education for particular groups, there are stronger grounds for classifying such measures as potentially retrogressive. Empirical findings concerning the effects of the 2025 budget efficiency policy indicate that students have experienced reductions in several components supporting education (Putri *et al.*, 2025). Therefore, an analysis of non-retrogression should not stop at asking, "How much of the budget has been cut?" but should instead focus on the question, "Which rights or levels of educational service have deteriorated as a result of these budget cuts?"

The principle of non-retrogression does not mean that the state is entirely prohibited from making changes to budgetary policies. Human rights law recognizes that states face resource constraints and must establish priorities in allocating public funds. However, when the government adopts measures that deliberately or effectively reduce the level of fulfillment of rights, it bears a heavier burden of justification. General Comment No. 13 states that when a state adopts deliberately retrogressive measures, it must demonstrate that such measures were implemented after carefully considering all available alternatives and that they can be justified in light of the full range of rights recognized in the Covenant and the use of the maximum available resources (CESCR, 1999). This means that the justification of "fiscal constraints" is not automatically sufficient to legitimize reductions in education funding. The government must demonstrate that the efficiency measures are genuinely necessary, that alternative options have been considered, and that the most vulnerable groups do not bear a disproportionate burden.

Accordingly, the non-retrogression standard can be used to assess the justification for budget efficiency policies. The government must explain the objectives pursued through these measures, the relationship between budgetary savings and those objectives, and the reasons for reducing specific education budget allocations. It must also consider whether alternative measures are available that would have a less detrimental impact on the right to education. In this context, the principle of proportionality becomes relevant. Efficiency measures should be implemented by selecting the options that least restrict people's ability to enjoy their right to education. Furthermore, socioeconomically vulnerable groups must receive special consideration because budget cuts that appear relatively small in aggregate terms may have a substantial impact on these groups. This framework is consistent with the approach adopted by the United Nations Human Rights Committee toward retrogressive measures, which requires comprehensive consideration of alternatives, reasonable justification, non-discrimination, and attention to the effects on rights already enjoyed. Therefore, the non-retrogression standard must be substantive rather than merely administrative.

In the Indonesian context, this principle is increasingly important because education is directly linked to the principles of equality and non-discrimination. Reductions in education funding may have unequal effects across different social groups. Students from high-income families may still be able to maintain access to education through private financing, whereas students from underprivileged families depend heavily on state assistance in the form of scholarships, subsidies, school facilities, and free education programs. Therefore, efficiency measures that reduce these programs may create a more severe regressive impact on low-income groups. This is consistent with the interpretation of the right to education in General Comment No. 13, which emphasizes that education must be available and accessible without discrimination. Education must also be supported by

adequate facilities and programs, including buildings, sanitation, teaching staff, learning materials, libraries, and relevant technological facilities (CESCR, 1999). Accordingly, efficiency policies must take the distribution of their impacts into account rather than focusing solely on the amount of savings achieved by the government.

Furthermore, the principle of non-retrogression must be interpreted alongside the state's obligation to use the maximum available resources. This concept does not mean that the government must allocate all state resources to education; rather, it requires the government to demonstrate that available resources have been utilized optimally to achieve the fulfillment of rights. Therefore, before reducing education programs that directly affect the public, the government should evaluate the possibility of achieving savings in other sectors where the impact on fundamental rights would be less significant. In the context of Presidential Instruction No. 1 of 2025, this approach is particularly important because the policy aims to improve expenditure efficiency rather than simply reduce education funding. Research on education financing governance following the implementation of efficiency measures also emphasizes the importance of transparency, accountability, effectiveness, and efficiency to ensure that budget optimization does not result in a decline in the quality of educational services (Restarie, Ahmad, & Rochimah, 2025). Thus, efficiency consistent with the principle of non-retrogression is efficiency that improves resource utilization without reducing the level of protection afforded to the right to education.

In relation to constitutional budgetary obligations, the principle of non-retrogression also reinforces the status of Article 31(4) of the 1945 Constitution of the Republic of Indonesia (UUD NRI Tahun 1945) as a minimum requirement that the government must observe. In various decisions, the Constitutional Court has emphasized the importance of fulfilling the minimum 20% allocation for education. In Decision No. 135/PUU-XXI/2023, the Court reaffirmed that Article 31(4) is mandatory in nature and that the minimum 20% education budget allocation must be prioritized and implemented in earnest. Moreover, recent developments indicate that the Constitutional Court has increasingly emphasized that budget allocations classified as education spending must genuinely be used to meet the core needs of educational provision. In Decision No. 40/PUU-XXIV/2026, the Court stated that free nutritious meal programs that do not constitute a core component of education must be separated from the education operating budget in future State Budgets (APBN). This development demonstrates that fulfilling the 20% allocation requirement is not merely a matter of meeting a numerical threshold; it also concerns the substantive use of the allocated funds to meet educational needs.

Based on the foregoing discussion, it can be argued that the Education Budget Efficiency Policy under Presidential Instruction No. 1 of 2025 can, in principle, be considered consistent with the principle of non-retrogression, provided that such efficiency measures do not result in substantive regression in the fulfillment of the right to education. Efficiency measures targeting unproductive expenditures that are not directly related to access to education and do not reduce the quality of educational services may be regarded as a form of state resource optimization. However, if such measures result in reduced access to education, a significant decline in service quality, diminished protection for vulnerable groups, or the termination of programs previously required to ensure the fulfillment of the right to education, the policy may be characterized as retrogressive and would require particularly rigorous justification. The state must demonstrate that all alternatives have been considered, the maximum available resources have been utilized, the policy is non-discriminatory, and its impact on the right to education remains proportionate. Accordingly, non-retrogression does not prohibit the government from implementing efficiency measures; rather, it establishes human rights and constitutional limits on how such measures may be implemented. In the Indonesian context, these limits are further reinforced by the guarantee of the right to education under Article 31 of the 1945 Constitution of the Republic of Indonesia (UUD NRI Tahun 1945), which requires the state to prioritize an education budget allocation of at least 20% of the State Budget (APBN) and Regional Budgets (APBD). Therefore, Presidential Instruction No. 1 of 2025 should be understood as an instrument for improving the quality of budget utilization, rather than as a basis for reversing the level of fulfillment of the right to education that has already been achieved. This perspective is also consistent with research arguing that budget efficiency needs to be reconstructed to ensure continued alignment with the state's constitutional obligation to fulfill the right to education (Satriadi, Ansar, & Hasmiyati, 2025; Ihsan, 2025).

4. Conclusion and Recommendations

This study concludes that education budget efficiency under Presidential Instruction No. 1 of

2025 is not inherently inconsistent with the constitutional right to education or the principle of non-retrogression. Its legitimacy must be assessed in light of the constitutional and statutory requirements governing education financing, as well as the substantive consequences of its implementation for the fulfillment of the right to education. Compliance with the minimum education budget allocation is an essential constitutional consideration, but it should not be treated as the sole indicator of adequate rights protection.

The principle of non-retrogression provides a substantive standard for assessing whether efficiency measures reduce the level of fulfillment of the right to education previously achieved. Relevant considerations include their effects on access, quality, affordability, continuity of educational services, and vulnerable groups, as well as the availability of less restrictive alternatives, proportionality, non-discrimination, and the use of maximum available resources. Where a measure results in a substantive regression, the government must provide a rigorous justification consistent with its constitutional and international human rights obligations. Because this study employs normative legal research, these conclusions establish an analytical framework rather than an empirical determination that the policy has caused nationwide regression.

Accordingly, the government should assess the potential impact of efficiency measures on essential educational services before implementation, disclose the basis for expenditure prioritization, and establish monitoring mechanisms that consider effects on vulnerable groups. Further research using verified budget data and evidence on educational access and service quality would help evaluate the actual consequences of the policy and determine whether its implementation satisfies the requirements of non-retrogression.

5. Referensi

Bunda, M. R., & Tjenreng, M. B. Z. (2025). Analisis efektifitas kebijakan pengaduan publik dalam pelayanan administrasi publik. *Scientific Journal of Reflection: Economic, Accounting, Management and Business, 8*(1), 189–196. https://doi.org/10.37481/sjr.v8i1.1033

Committee on Economic, Social and Cultural Rights. (1999). *General comment No. 13: The right to education (Article 13 of the Covenant)* (E/C.12/1999/10). United Nations.

Ihsan, G. (2025). Efisiensi anggaran berdasarkan Inpres No. 1 Tahun 2025 terhadap hak konstitusional pendidikan warga negara. *Jurnal Interpretasi Hukum, 6*(2), 328–339. https://doi.org/10.22225/juinhum.6.2.2025.328-339

Indonesia. (1945). *Undang-Undang Dasar Negara Republik Indonesia Tahun 1945*.

Indonesia. (2003a). *Undang-Undang Nomor 17 Tahun 2003 tentang Keuangan Negara*.

Indonesia. (2003b). *Undang-Undang Nomor 20 Tahun 2003 tentang Sistem Pendidikan Nasional*.

Indonesia. (2005). *Undang-Undang Nomor 11 Tahun 2005 tentang Pengesahan International Covenant on Economic, Social and Cultural Rights*.

Indonesia. (2024). *Undang-Undang Nomor 62 Tahun 2024 tentang Anggaran Pendapatan dan Belanja Negara Tahun Anggaran 2025*.

Indonesia. (2025). *Instruksi Presiden Nomor 1 Tahun 2025 tentang Efisiensi Belanja dalam Pelaksanaan Anggaran Pendapatan dan Belanja Negara dan Anggaran Pendapatan dan Belanja Daerah Tahun Anggaran 2025*.

Iryani, D., Hartana, & Rae, G. N. T. (2025). Batas konstitusional efisiensi anggaran pasca Inpres Nomor 1 Tahun 2025: Diskresi pemerintah dan perlindungan layanan publik. *SETARA: Jurnal Ilmu Hukum, 6*(1), 10–18. https://doi.org/10.59017/setara.v6i1.563

Iskandar, A., & Saragih, R. (2019). Regional government spending efficiency on health and education in decentralization era: Evidence from Indonesia. *Jurnal Info Artha, 3*(1), 13–27. https://doi.org/10.31092/jia.v3i1.452

Khoir, M. R., & Ramadhan, M. (2026). Implikasi Instruksi Presiden Nomor 1 Tahun 2025 tentang efisiensi anggaran terhadap pelaksanaan pendidikan tinjauan *al-maslahah*. *SIBATIK Journal, 5*(2), 825–836. https://doi.org/10.54443/sibatik.v5i2.4438

Mahkamah Konstitusi Republik Indonesia. (2006a). *Ikhtisar putusan perkara Nomor 026/PUU-III/2005*.

Mahkamah Konstitusi Republik Indonesia. (2006b). *Putusan Nomor 026/PUU-III/2005 tentang Pengujian Undang-Undang Nomor 13 Tahun 2005 tentang APBN Tahun Anggaran 2006*.

Mahkamah Konstitusi Republik Indonesia. (2008). *Putusan Nomor 24/PUU-V/2007*.

Mahkamah Konstitusi Republik Indonesia. (2024). *Putusan Nomor 135/PUU-XXI/2023*.

Mahkamah Konstitusi Republik Indonesia. (2026). *Putusan Nomor 40/PUU-XXIV/2026*.

Mauleny, A. T., & Alhusain, A. S. (2022). Kemampuan keuangan negara dalam perspektif pemenuhan anggaran dan kebijakan sektor pendidikan. *Kajian, 27*(3), 221–230.

Muhaimin. (2020). *Metode penelitian hukum*. Mataram University Press.

Omara, A. (2016). The constitutionalization of budget for education and its judicial enforcement in Indonesia. *Constitutional Review, 2*(2), 189–215. https://doi.org/10.31078/consrev222

Palguna, I. D. G., & Atmaja, B. K. D. (2023). Konsepsi pendidikan sebagai hak konstitusional. *Jurnal Hukum IUS QUIA IUSTUM, 30*(2), 350–370.

Putri, N. A., Aldafina, S., Tsabita, B., Azzahara, V., Sulaiman, H., Soemamidjaja, J. B., & Hamka. (2025). Pengaruh kebijakan efisiensi anggaran terhadap kualitas layanan pendidikan di Jakarta Pusat. *Jurnal Pembangunan dan Administrasi Publik, 7*(1). https://doi.org/10.32834/jpap.v7i1.993

Restarie, M. D., Ahmad, M., & Rochimah, H. (2025). Strategi tata kelola pembiayaan pendidikan usai efisiensi anggaran: Systematic literature review. *Pendas: Jurnal Ilmiah Pendidikan Dasar, 10*(2). https://doi.org/10.23969/jp.v10i02.27432

Satriadi, Ansar, & Hasmiyati. (2025). Rekonstruksi kebijakan Presiden terkait Inpres No. 1 Tahun 2025 tentang efisiensi belanja negara dalam pelaksanaan APBN dan APBD terhadap pemenuhan hak pendidikan. *Jurnal Ilmu Hukum Pengayoman, 3*(2), 83–91.

Soekanto, S. (2019). *Penelitian hukum normatif: Suatu tinjauan singkat*. Rajawali Pers.

Solikin, N. (2021). *Pengantar metodologi penelitian hukum*. CV Penerbit Qiara Media.

Suryoputri, S. A., & Aji, A. B. (2026). Konstitusionalitas efisiensi anggaran melalui Instruksi Presiden Nomor 1 Tahun 2025 terhadap Dana Keistimewaan Yogyakarta Tahun 2025. *Jurnal Rechtens, 15*(1), 113–[halaman akhir perlu diverifikasi]. https://doi.org/10.56013/rechtens.v15i1.5321

Suyanto. (2022). *Metode penelitian hukum: Pengantar penelitian normatif, empiris dan gabungan*. Unigres Press.

UN Committee on Economic, Social and Cultural Rights. (1990). *General comment No. 3: The nature of states parties' obligations (Art. 2, para. 1, of the Covenant)*. United Nations.

© 2026 by the authors. Submitted for possible open access publication under the terms and conditions of the Creative Commons Attribution Share Alike (CC BY SA) license (https://creativecommons.org/licenses/by-sa/4.0/).