



Political perspective on educational budget policy of the Special City government of Yogyakarta Indonesia

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ABSTRACT

This study aims to describe the politics of the education budget of the city government of Yogyakarta, Indonesia. The study employed a qualitative phenomenological approach, focusing on purposively selected subjects from executive and legislative elements. Data were meticulously excavated through *in-depth interviews* and *document analysis*. Methodological triangulation was implemented by employing multiple *methods* and *sources*, engaging in *expert discussions*, and considering *rival explanations*. The data analysis followed systematic steps, including data management, *reading and memoing*, *description*, *classification*, *interpretation*, and *visualization*. The research reveals that the 2014 education budget for Yogyakarta amounted to Rp. 432,883,644,325.00. The patterns of distribution and allocation of education budgets were managed based on the coordination and integration of policies between government units. The political priorities of the 2014 education budget are determined based on considerations of aspects of urgency and emergency, with a predominant focus on employee salaries, the 12-year compulsory education programs, and initiatives for educational development.

Keywords: budget politics, prioritization, policy arguments

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INTRODUCTION

Education is a form of human investment to be carried out rationally, especially since it costs money. Education investment makes it possible to obtain large amounts of human resources indispensable for development. The education cost is generally defined as a certain amount of money to finance educational input factors. The understanding of the concept of the cost of education is based on the view that education is an investment in human resources. In the study of economic development, this view is reflected in the concept of humans as development capital (Sabilah et al., 2022). The quality of education in Indonesia today is still not encouraging, according to the findings of international comparative studies. In the 2013 Human Development Index (HDI) ranking, Indonesia is in the lower middle rank, standing at 121st out of 186 countries worldwide. The neighboring ASEAN countries, including Singapore (18), Brunei Darussalam (30), Thailand (103), the Philippines (114), and Malaysia (64), have achieved better rankings, highlighting a significant disparity. Moreover, the Organization for Economic Co-operation and Development (OECD) conducted an assessment in 2012 for the Program for International Student Assessment (PISA), revealing a discouraging outcome for Indonesian children. In this evaluation, Indonesia ranked 144th out of 145 countries (PISA, 2014). These international comparisons underscore Indonesia's urgent need for educational reforms to enhance its global standing and provide a more conducive learning environment for its students.

Some experts attribute the perceived deficiency in the quality of education in Indonesia to insufficient education budget allocation as suggested by Fattah (2006). The World Bank report (1998) entitled “*Education in Indonesia: From Crisis to Recovery*” also states that the lack of quality education in Indonesia” is caused by the divided and rigid education funding process, especially at the elementary and junior high school levels. Therefore, a crucial aspect of enhancing the education system in Indonesia involves both augmenting the budget and improving its management, emphasizing the importance of channeling resources effectively to benefit education and subsequently elevate its overall quality.

Numerous experts have extensively discussed the issue of inadequate education findings in Indonesia to find a solution. However, due to the complexity of this problem involving many parties, including the central and local governments, People's Representative Council, and Regional People's Representative Council, the community and families make efforts to solve the problem incomplete. The situation became more intricate after the rollout of the regional autonomy policy, namely after the enactment of Law of Indonesian Republic Number 32 of 2004 concerning *the Regional Government*.

As an illustration, it can be compared to the education budget in Indonesia, which is lower than that in several other countries. UNDP *Human Development Report* 2010 states that the proportion of education budget allocation to GNP in Indonesia for 2005-2007 averages 1.4% while neighboring countries allocate it higher. Among others, Malaysia allocated 4.9%, Thailand 4.8%, the Philippines 3.4%, Sri Lanka 3.4%, India 3.2%, and Vietnam 3%. Meanwhile, when examining the proportion of the education budget allocation to the state budget in Indonesia, only 7.9% while other countries allocate higher, such as Thailand at 20.1%, Iran at 17.8%, the Philippines at 15.7%, Malaysia at 15.4%, China at 12.2%, India 11.6%, and Sri Lanka 8.9%.

The limited education budget in several developing countries, including Indonesia, can have both direct and indirect repercussions on regional education budgets. Some regions in Indonesia exhibit disparities in their education budget. Certain regions in Indonesia exhibit disparities in their education budget allocations. While experts identify DKI Jakarta, Riau, and Kutai Kertanegara. Many regions in Indonesia struggle to allocate adequate budgets for education due to their reliance on central government sources, primarily the General Allocation Fund (DAU) and the Special Allocation Fund (DAK). Simultaneously, many regions face challenges in optimizing alternative sources through Regional Native Income (PAD) for educational purposes.

The budget policy for regions in DIY in 2009-2013 established four main missions, with education development being the first primary mission. The mission is to foster the development of *healthy, intelligent, professional, humanist, and ethical qualities of human resources in supporting the realization of a just culture*. In alignment with this mission, specific educational development targets are outlined, contingent upon adequate funding. The objectives to achieve the mission encompass (1) Enhancing the quality of graduates across all educational levels and paths, (2) Increasing the accessibility of educational services for the entire community within a conducive environment; (3) Promoting multicultural-based education to increase insight, openness, and tolerance; (4) Improving the reading culture of the community; (5) Boosting the capacity of youth, achievements and sports facilities; (6) Sustaining local culture, culture areas, and cultural heritage objects; and (7) of enhancing the quality of social life within the community.

Despite the lofty mission and target set for education development programs in the Yogyakarta Special Region (DIY Province), the available funds remain notably insufficient and dire. This inadequacy becomes even more concerning if similar conditions persist in the city of Yogyakarta, a key pillar supporting the DIY province. In such a scenario. Many experts would regret the challenges faced in achieving the envisioned educational advancements.

Recognized widely as the “education city”. Yogyakarta faces the obligation of upholding its public image to prevent a decline in educational achievements due to inadequate financial support. The city government must ensure that the quality of educational graduates is maintained and that the academic culture is embedded in the lives of its residents. Preserving Yogyakarta's

status as the city of education requires a concerted effort, underscoring the need for a budget increase to sufficiently enhance the overall quality of education in the city.

To address the growing need for education funding, the central government implemented new regulations in 2009 (Regulation No. 69 of 2009) specifying non-personnel operating cost standards for various educational levels. These standards include specific costs for elementary, junior high, senior high, and vocational schools. Additionally, standardized fees per student were established for each educational level. Despite these regulations suggesting an increase in the education budget, the real implementation by local governments, including the Yogyakarta city government, remains uncertain. Therefore, in the end, it raises critical questions along with these conditions. Considering the funds available, advice and solutions can be recommended to the Yogyakarta city government for more effective distribution and allocation of its education budget.

The constitution of the Indonesian Republic of 1945, as amended, underscores the right to education for every citizen in Article 31, paragraph (1), and imposes an obligation on citizens to undergo basic education, with the government committed to financing it, as stated in Paragraph (2). This commitment is reiterated in the Republic of Indonesia Law Number 20 of 2003 on the National Education System, which ensures equal access to quality education for every citizen. The law further obliges the government and local authorities to provide services, conveniences, and quality education without discrimination, especially for residents aged seven to fifteen years, by allocating a dedicated budget, as outlined in Article 11. Despite the government's initiative to subsidize the minimum cost of basic education, there is a dual impact. While it reflects the government's concern, it has led to disappointment in society. The expectation of free education for children aged 7 to 15 is unmet, as parents or guardians still must pay tuition dues. This has created a perception that the implementation merely involves changing terms and words, and omitting certain fees while underlying costs persist.

Parents, especially those facing financial challenges, find themselves burdened by various additional costs of education, including uniform and travel expenses. This situation creates a cycle of educational poverty in which students suffer the most. As the sole responsibility, government-funded education inadvertently widens gaps between community groups.

Funding policies for education, whether increasing or decreasing budgets, are heavily influenced by political interests and decision-making processes. If decision-makers prioritize improving education quality, funding will increase. Conversely, inadequate allocation shows neglect for some substances. Efforts to improve education are closely related to politics. State politics plays a very important role in determining a country's educational improvement direction. It is not an exaggeration that many experts believe that education is an effort or means to preserve state power. According to Michael W. Apple, state politics are channeled through educational institutions so that the political will or system of power in a society is channeled into education (Sulasmi et al., 2023).

Theoretical perspectives on improving education quality extend beyond costs and learning outcomes. Quality improvement at the school level involves various models, including total quality management and factors like school culture, infrastructure, and the teaching-learning process (Caesar, 2013). These models emphasize a holistic approach to enhance the quality of education. However, all efforts to improve quality at the school level using various models really require sufficient budget support. Namely, the need to increase education spending by central and regional governments. The education budget is a very important component in the implementation of education. It can be said that the educational process cannot run without budget support. Education providers are obliged to allocate budget costs according to needs. So, the role of regional government can be the main support for each educational unit in its region in efforts to improve the quality of education through increasing budget policies for education spending (Supriatna, Harahap, Murtafiah, 2023).

Generally, the formulation of budget management policies is divided into two important activities: planning and budgeting. Planning is carried out with the intention of identifying academic problems to be solved through several alternative programs. Activities are organized

using a participatory planning and technocratic planning approach in stages from village to district (sectoral based). Budgeting is an activity carried out with the intention of testing the feasibility of the results of planning an academic program with the funding proposed by the executive and tends to be dominated by a political planning approach (Purba & Purba, 2023).

For this reason, there are three quality improvement strategies, namely a strategy that emphasizes results (The Output Oriented Strategy), the process (The Process Oriented Strategy), and a comprehensive strategy (The Comprehensive Strategy) with all the consequences in the form of advantages and disadvantages, respectively. In this regard, there are five formulas for the implementation of the strategy as proposed by Ronald Edmonds (1979, in Hoy et al. (2005): (1) strong leadership by the principal, especially in instructional matters; (2) high expectations by the teacher for student achievement, (3) An emphasis on basic skills; (4) an orderly environment, (5) regular and systematic evaluations of students. Thus, the crucial factor in enhancing school quality lies in the quality of teachers and the quality of learning in the classroom teachers.

METHOD

The study employed a qualitative phenomenological approach conducted at the city of Yogyakarta, Indonesia. The research focused on individuals from the executive and legislative elements of the Yogyakarta city government. Subjects were purposively selected based on the following criteria: (a) holding a structural position in the executive or legislative branch, (b) playing a crucial role in policymaking, and (c) possessing a sufficient level of seniority in their respective work units. Ten individuals meeting these criteria were chosen as research subjects.

Data collection involved *in-depth interviews and document analysis*. In-depth interviews were conducted with all selected subjects to delve into verbal data and extract the depth of meaning from existing documents. Document analysis encompasses collecting and reviewing existing policy documents from the legislative and executive institutions. Triangulation was implemented through *methods and sources of triangulation, expert discussions, and rival explanations*. The overall data were further analyzed according to the phenomenological qualitative analysis model by Creswell (2007), which involves steps such as data management, reading and memoing, describing, classifying, interpreting, and visualizing.

FINDING AND DISCUSSION

Finding

The research results generally expose the politics of education budgets carried out by the Yogyakarta city government. A more specific description of the general can be described as follows.

The real budget issued for education financing

The Yogyakarta City Regional Regulation Number 4 of 2014 on the Regional Revenue and Expenditure Budget for 2014 reveals a substantial budget allocation for education, totaling Rp 432,883,644,325.00. This figure is a relatively large number for the size of a city or county government. In comparison to other development budget categories in the Yogyakarta city government's regional budget for the fiscal year 2014, the education budget is notably the largest. Furthermore, when compared to education budgets in other districts within the Special Region of Yogyakarta province, it becomes evident that the Yogyakarta city government has allocated the highest amount for education.

The education budget from the Yogyakarta city government's regional budget is derived from various regional revenues, comprising (a) the original regional income of Rp 404,272,607,099.00, (b) the Balance Fund of Rp 685,422,901,391.00, and (c) other legitimate regional income amounted to Rp 120,406,677,400.00. The regional original income includes regional tax revenue (Rp. 260,582,494,000.00), regional levels (Rp. 42,446,339,370.00), regional wealth management results (Rp. 12,590,281,406.00), and other legitimate regional original income (Rp. 88,653,492,323.00). The balance fund comprises Tax Revenue Sharing Fund/Non-

Tax Revenue Sharing (Rp. 64,430,649,391.00), (b) General Allocation Fund (Rp. 618,742,352,000.00), and the Special Allocation Fund (Rp. 2,249,900,000.00). The total revenue in the Yogyakarta city government's 2014 regional budget reached Rp. 1,210,102,185,890.00.

However, the relatively large education budget issued by the Yogyakarta city government in 2014 was not comparable to the health condition of the Yogyakarta city budget in 2014 itself. If we look carefully, the total opinion of the Yogyakarta city government, as stated in the Yogyakarta city budget in 2014, amounted to Rp. 1,210,102,185,890.00 while the total expenditure amounted to Rp. 1,422,093,336,380.00. This indicates a budget shortfall of Rp. 211,991,150,490.00, signifying an unhealthy financial condition for the Yogyakarta city government. The unfavorable conditions and deficit in the Yogyakarta city budget 2014 are far from ideal, especially if there is a need to significantly escalate spending. The irony intensifies when considering that education funding relies on uncertain or insufficient funds.

Pattern of education budget distribution and allocation policy

As stated in the Yogyakarta City Regional Regulation Number 4 of 2014, the education budget has been determined concerning the Regional Revenue and Expenditure Budget in 2014, which amounts to Rp. 432,883,644,325.00. The education budget can be fully used by the Education Office in the city of Yogyakarta for educational development activities in the 2014 fiscal year.

The substantial budget amounting to Rp. 432,883,644,325.00 requires an adequate allocation and distribution policy strategy to ensure equality and fairness in budget utilization. The 2014 Yogyakarta city budget allocated funds for both direct and indirect expenses of the Yogyakarta City Education office. Specifically, the expenditure for direct activities of the Yogyakarta City Government Education Office reached Rp. 151,077,340,500.00, whereas the expenditure allocated for indirect activities amounted to Rp. 281,805,303,825.00.

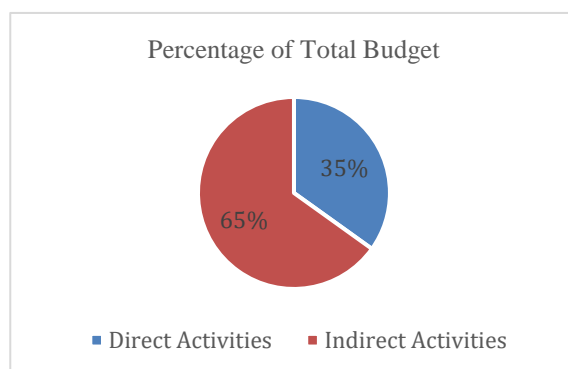


Figure 1. The 2014 Expenditure of the Yogyakarta City Government Education Office

From Figure 1, it can be seen and interpreted that the expenditure of the Yogyakarta City Government Education Office is more for spending on indirect activities. The Yogyakarta city government's education office's spending on indirect activities is greater than direct spending, which is almost doubled. Direct shopping is only 54% of indirect shopping. Indirect spending is the expenditure that must be spent by the Education Office of the Yogyakarta city government in the form of employee salaries, including the salaries of educators and education personnel.

In addition, the education budget used for direct activities with the amount of Rp. 151,077,340,500.00 is then spent on various official activities. Based on the scrutiny of the Yogyakarta City Bylaw document Nomor 4 of 2014 concerning the 2014 Regional Revenue and Expenditure Budget in Appendix III, it is stated that indirect education expenditures amounted to Rp. 281,805,303,825.00 or more than 54% of the total budget owned by the Education Office, which means that it is also doubled or 108% of direct education expenditure expenditures.

The direct education budget expenditure of Rp 151,077,340,500.00 was further divided and spent on many budget posts. The largest direct expenditure is for the mandatory 12-year defense program of Rp. 101,282,890,200.00 or 23.4% of the total education expenditure of the education

office, then for the expenditure of education development programs of Rp. 23,901,100,900.00 or 5.52%, followed by the Rp office administration service program. 15,136,264,175.00 or 3.5%, secondary education quality promotion and equity programs amounted to Rp 3,826.064,375.00, and non-formal and informal waiting for quality improvement and equity programs amounted to Rp 2,184,771,250.00 or 0.5%.

Thus, the order of use of the budget for the direct education office is a 12-year compulsory education program, education development program, office administration service program, program for improving and equalizing the quality of education, as well as programs for strengthening and balancing the quality of non-formal and informal education as shown in Table 1.

Table 1. Direct education expenditure of the Yogyakarta city government education office

Direct Education Expenditure Categories	Amount (Rp)	Percentage of Total Education Expenditure
12-Year Compulsory Education Program	101, 282, 890, 200.00	23.4%
Education Development Programs	23,091,100,900,00	5.52%
Office Administration Service Program	15,136,264,175.00	3.5%
Secondary Education Quality Promotion	3,826,064,375.00	0.88%
Non-Formal and Informal Education Quality Improvement	2,184,771,250.00	0.5%

It reveals that the pattern of financing or spending on education in the city of Yogyakarta is more for the success of the 12-year compulsory education program which includes the provision of Regional School Operational Assistance (BOSDA), with the amount of money for each child per year is Rp 750,000, 00 given to all elementary, middle, and high school students.

Priority needs of the education budget

Paying attention to all expenditures made by the education office of the Yogyakarta city government shows which development budget priorities are considered urgent and which are considered less important and less urgent. The priority policy for education development in the city of Yogyakarta in 2014 amounted to Rp. 432,883,644,325.00 was used by the program whose highest priority was for employee salaries as indirect expenditures, amounting to Rp. 281,805,303,825.00 (54%). The second priority is for the 12-year compulsory education program of Rp. 101,282,890,200.00 (23.4%). Next is the education development program expenditure of Rp. 23,901,100,900.00 (5.52%), followed by the Rp office administration service program. 15,136,264,175.00 (3.5%). The next priority is to create programs to increase and equalize the quality of secondary education, amounting to Rp 3,826.064,375.00. The last priority is the program of improvement and equalization of quality non-formal & formal education amounting to Rp 2,184,771,250.00 (0.5%). This can be seen in more detail in the following Figure 2.

The rationale of the government in allocating the amount of each post an education budget

The data presentation provides a common thread regarding the rational reasons that underlie the allocation and distribution of education budgets as outlined in Yogyakarta City Regulation Number 4 of 2014 concerning the Regional Budget of 2014. At least four rational reasons can be identified for Yogyakarta city government officials related to the distribution policy and allocation of the education budget.

Firstly, the policy aims to maintain the progress of education in the city of Yogyakarta to establish the city's reputation as an education. Secondly, the budget policy arises from the concern that certain officials in Yogyakarta may diminish the title of Yogyakarta as an education city requiring substantial budget support from the city government.

Third, the allocation and distribution of education budgets in the 2014 Regional Budget aims to emphasize the importance of enhancing human resources for advancing development in Yogyakarta. Lastly, it seeks to ensure equality and justice for all residents of Yogyakarta through the Regional School Operational Assistance (BOSDA) instrument.

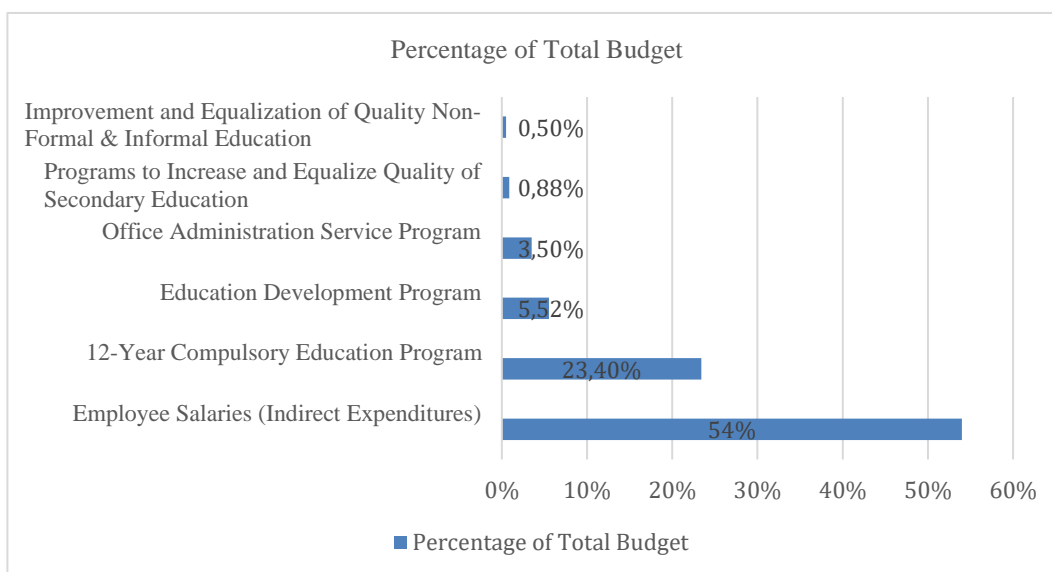


Figure 2. The Priority Policy for Education of The Yogyakarta City Government

Discussion

The regional budget of the Yogyakarta city government for education spending is huge, namely 30.44% of the total regional budget. In real terms, the education expenditure budget is Rp. 432,883,644,325.00, while the total development expenditure in Yogyakarta is Rp. 1,422,093,336,380.00. This is greater than the national average of only 20% of local government spending on education. There is a dilemma when the local government increases the expenditure budget in one development sector; then the consequence will be to reduce the development budget for other areas. This reality shows the high policy commitment of the Yogyakarta city government towards educational development. It could be that all of this is being used as an effort by the Yogyakarta city government to maintain Yogyakarta's image as an educational city.

From a theoretical perspective, this is by what Caesar (2013) stated that efforts to improve and increase the quality of education massively really require adequate budget policy support from the central and regional governments. It is also supported by Supriatna et al. (2023), who stated that. The education budget is a very important component in the implementation of education. The education process will not be able to run well without government budget support. Education providers are obliged to allocate budget costs according to needs. So, the role of the government, primarily regional governments, can be the primary support for each educational unit in its region in efforts to advance education through policies to increase the budget for education.

Improving quality at the school level involves various models, including total quality management and factors such as school culture, infrastructure, and teaching and learning processes (Caesar, 2013). These models emphasize a holistic approach to improving the quality of education, all of which require budget support. Many local governments prefer the policy of using budgets for economic development and physical infrastructure such as the construction of toll roads, bridges, and high-rise buildings. However, the Yogyakarta city government prefers a policy of using the budget for education development, which can be seen, among other things, in the policy of high education spending. From a negative aspect, there is an oddity: there are indications of unhealthy budget use and a tendency towards a deficit in the Yogyakarta City Regional Revenue and Expenditure Budget (APBD) structure. There appears to be an imbalance between income and expenditure. Forced education spending with still uncertain funding sources in regional spending is certainly very ironic.

The policy pattern for distribution and budget allocation for education spending is 30.44% of the total regional budget, which is not a small amount, so an adequate allocation and distribution policy strategy is needed so that there is equal and fair use of the budget. There are

two types of distribution and allocation of education spending budgets: direct spending and indirect spending by the Education Office of the Yogyakarta city government. Budget expenditure for direct expenditure amounts to 35%, while indirect expenditure amounts to 65%. Both direct and indirect spending greatly impact the intensity of educational service activities for students in all educational units. All of this will ultimately determine the quality of scholarly output and outcomes in each academic unit.

However, we can observe that indirect spending is much higher than direct spending. This means that the very large budget is spent more on routine administrative matters, such as paying employee salaries (teachers and administrative staff), bank interest, social assistance, and others that are less directly related to the education process. Meanwhile, activities that are more closely related to improving the quality of teaching and learning, such as teacher honorarium incentives, shopping for teaching aids, practical equipment and learning media, are given smaller portions. In fact, it was found in the documents that the budget used for direct expenditure by the Yogyakarta city government education office was used for 6 main programs, especially employee welfare programs and the completion of the 12-Year Compulsory Education program. The last two programs, namely employee welfare and completion of 12 years of compulsory education, are flagship programs of the Yogyakarta city government which do not exist in other regions. However, such a prestigious program does not receive an adequate portion of the budget. This is by the theory put forward by Sabilah et al. (2022) that education is a very important human investment for a nation, which must be carried out with adequate budget support. If the education program does not receive a sufficient portion of the budget, it is feared that efforts to advance education will fail.

The vision and mission of budget policy by the Yogyakarta city government can be seen from the development needs priorities chosen, whether education is one of the priority policies that is considered essential or vice versa.

Theoretically, the policy scheme of the priority level of the development program can be seen from two aspects, namely, the aspect of urgency and emergence (Shukla, 1971). The following is a policy framework scheme for prioritizing development programs. There are four priority groups, namely (A) if the development program is considered to have a low level of efficiency and emergence; (B) if the development program is deemed to have a low level of efficiency but a high level of emergence; (C) if the development program is considered to have a high level of efficiency but a low level of emergence; as for (D) if the development program is considered to have a high level of efficiency as well as high efficiency. Based on the categorization of priority groups (A, B, C, D), the allocation of resources of specific development programs are as follow at Table 2.

Table 2. Program prioritization scheme

Priority Group	Urgency Level	Emergence Level	Evidence
A	Low	Low	Lower resource allocation suggests a perceived lower level of immediate need or critical challenges associated with the program
B	Low	High	Higher allocation focused on emergent aspects, addressing pressing challenges or opportunities recently identified in the education sector.
C	High	Low	High efficiency with low emergence implies a focus on well-established needs or challenges, evidenced by efficient and established programs.
D	High	High	Significant resource allocation signifies recognition of both urgency and emergence, with evidence lying in addressing immediate needs, challenges, and opportunities crucial for education development.

Using the theoretical perspective above, it appears that the most important priority policies for the education development budget in the city of Yogyakarta are the budget for employee salaries (54%) and the budget for the 12-year compulsory education program (23.4%), both of which are the main priorities considered important and urgent. Yogyakarta as an education city is believed to be a barometer for other regions in organizing and improving the quality of education and educational equality. Therefore, employee salaries as a form of employee welfare and the participation rate of high school students are the main priorities of the Yogyakarta city government. The second, third and so on priorities in order are the budget for spending on educational development programs (5.52%), office administration services (3.5%), improving and equalizing the quality of secondary education (0.88%), as well as improving and equal distribution of the quality of non-formal & informal education at (0.5%). The program that is not a priority or final priority is the program to improve and equalize the quality of non-formal and informal education with a budget of 0.5%. This is a very small portion of the budget in terms of numbers. Therefore, types of education other than formal seem to be neglected by the Yogyakarta city government.

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We can examine the four policy arguments of the Yogyakarta city government in allocating the amount of each education budget item, namely that the main reason is to maintain educational progress in the city of Yogyakarta, known as the city of education. This reason is quite rational, considering that efforts to maintain its image as a student city are significant to maintain as hard as possible by providing an adequate budget. The second reason is the fear of some officials in the city of Yogyakarta that Yogyakarta's title as a city of education will increasingly fade, is only a complementary reason to the first reason above. In other words, this second reason is more negative. Therefore, this second reason does not need to be used as a basis for policy making in budget allocation.

The third reason, namely the importance of increasing human resources in the city of Yogyakarta, is normative so it is less strategic to be used as a basis for considering budget policy making, because this third reason is only a very common assertion. The fourth reason, namely as a tip to realize equality and justice in accessing education for all residents of the city of Yogyakarta from primary to secondary levels through School Operational Assistance, is a very basic reason and is a milestone in further progress in the development of education in the city of Yogyakarta now and in the future.

CONCLUSION

The selected policy pattern for the distribution and allocation of education budgets by the Yogyakarta City Government focuses more on policy coordination and integration between government units without meticulous consideration of factors related to urgency and emergence. However, the results of coordination and integration among units in formulating development priorities prove relatively beneficial and facilitate the implementation of development programs.

Even though it reviewed the past policy, it provides an overview of the policy of regional budgets for education. Recommendations derived from the study include three points: Firstly, local governments should prioritize the financial health of their budgets. Regional budgets that experience financial strain should avoid overextending funds, even for the advancement of education. It is ironic to impose the highest education budget while the regional financial condition remains in deficit. Secondly, the city government's education budget distribution and allocation policy should be more focused on factors such as the level of urgency and its emergence. Considering these two factors' variations will facilitate the Education Office in

effectively allocating and distributing education budgets. Thirdly, regular reviews of education budgets are necessary due to the dynamic nature of issues each fiscal year. Implementing an integrated and systemic budget planning information system is essential to align development planning with the community's short, medium, and long needs.

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