

Public Policy Analysis On Education Budget Allocation: Case Study In Regencies/Municipalities East Java, Indonesia

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HOW TO CITE:
Sabilah, F., Suparto, S., &
Salahudin, S. (2022). Public
Policy Analysis on Education
Budget Allocation: Case Study in
Regencies/Municipalities East
Java, Indonesia. *Jurnal Studi
Pemerintahan*, 13(1),
59-85

ARTICLE HISTORY:
Received: August 8th, 2021
Reviewed: September 26th, 2021
Accepted: January 18th, 2022

ABSTRACT

The objective of the current study is to map regency and Municipality government budget allocations in East Java Province, Indonesia. This study method conducted by analysing the percentage of education budget allocations. The study reveals that there are 5 (five) education budget allocation clusters in East Java, namely cluster A with the highest percentage of education budget allocation, covering Jember Regency and Nganjuk Regency, whereas Clusters B, C, D, and E are regencies/Municipalities with the medium, smallest, and lowest percentage of education budget allocations. Since there are only two regencies/Municipalities categorized into cluster A, it indicates that the 20% target allocation of the national education budget policy is still far from expectations, which might be caused by the planning problems, technical implementation guidelines, allocations, and different interests and perceptions among stakeholders.

Keywords: Budget Allocation, National Education, Policy, Local Government, Stakeholders

ABSTRAK

Tujuan dari studi saat ini adalah untuk memetakan alokasi anggaran pemerintah kabupaten dan kota di Provinsi Jawa Timur, Indonesia. Metode penelitian ini dilakukan dengan menganalisis persentase alokasi anggaran pendidikan. Hasil penelitian mengungkapkan bahwa terdapat 5 (lima) klaster alokasi anggaran pendidikan di Jawa Timur, yaitu klaster A dengan persentase alokasi anggaran pendidikan tertinggi, meliputi Kabupaten Jember dan Kabupaten Nganjuk, sedangkan klaster B, C, D, dan E adalah kabupaten/kota dengan persentase alokasi anggaran pendidikan menengah, terkecil, dan terendah. Karena hanya ada dua kabupaten/kota yang masuk dalam klaster A, hal ini menunjukkan bahwa alokasi target 20% kebijakan anggaran pendidikan nasional masih jauh dari harapan, yang mungkin disebabkan oleh masalah perencanaan, petunjuk pelaksanaan teknis, alokasi, dan perbedaan kepentingan dan persepsi di antara para pemangku kepentingan.

Kata Kunci: Alokasi Anggaran, Pendidikan Nasional, Kebijakan, Pemerintah Daerah, Pemangku Kepentingan

INTRODUCTION

One of the important factors in the development of education is the education budget ([Nugroho et al., 2018](#)).

Law No. 20 of 2003, states that education funds are allocated a minimum of 20% of the State Revenue and Expenditure Budget (*APBN*) for the education sector and a minimum of 20% of the Regional Revenue and Expenditure Budget (*APBD*). The law was then revised by the Constitutional Court's Decree dated August 13, 2008, about the government's obligation to meet the minimum education budget of 20% of the total *APBN* and *APBD*. Teachers' salaries are included in the Education Budget Allocation. Following the law, the Central Government has allocated 20% of the Education budget since the fiscal year 2009 for the State Revenue and Expenditure Budget (*APBN*) ([Rochmat 2004](#)). During the period of 2009–2014, the education budget allocation is the largest budget in the second largest portion of expenditure in the *APBN*, after subsidy expenditure. Meanwhile, since 2015, the education budget has become the largest government expenditure ([Pristiwati and Widianingsih n.d.](#)). Until the 2019 fiscal year, the Central Government has budgeted 3,920.45 trillion rupiahs. However, the Executive Director of the Center of Education Regulations and Development Analysis (Cerdas), Indra Charismiadi, claimed that the Regional Education Balance (*NPD*) released by the Ministry of Education and Culture (*Kemdikbud*) 2019 showed that 99% of the local governments still allocated education budgets below 20% in their *APBDs*. Meanwhile, the mandate of the 1945 Constitution (*UUD*) requires local governments to allocate an education budget of at least 20% of the *APBD*.

Out of 514 regencies/Municipalities in Indonesia, only seven local governments allocate education budgets above 20%, among others, Bandung Regency, West Java (20.05%), Bangli Regency, Bali (20.2%), Kutai Kertanegara Regency, East Kalimantan (20.29%), Bogor Regency, West Java (21%), Pematang Regency, Central Java (21.11%), West Sumatra Province (21.7%), and Ogan Komering Ilir Regency, South Sumatra (23.79%). Meanwhile, [Putera \(2010\)](#) found that the mechanism for determining the education budget has been implemented in a bottom-up manner by involving community participation in the education sector through the development planning forum (*musrenbang*). However, it did not show any quantitative numbers of the budget allocation for education funding in Solok Regency.

There are many previous studies which examined the governance of education budget policies focused on various objects studies, such as a comparative analysis of education budget policy allocation among developed and developing countries which was the results overall showed that the allocation of education budgets of developed countries were better than that of developing countries ([Su 2006](#)). A study in Poland specifically explained the inequality of education budget policy between the central and the local government whereas the central government imposes the education budget policies did not followed by the regulations and the standards of the implementation of education policy at the regional level, as a results the education budget policies were not properly implemented ([Kowalska 2007](#)). Another study conducted in the Republic of Panama found that a policy of 20% allocation budget of the education affairs was not followed by the political commitment of bureaucratic and public officials to implement the policy concurrently. Although some previous studies have explained about the policy of education budgets allocation, however those studies did not explain the distribution and budget policy allocation specifically at the regional level ([Herrera M., Torres-Lista, and Montenegro 2018](#)). Studies in Indonesia have not specifically mapped out the budget allocations for education affairs in each region. The study in Palopo City, Indonesia explained about the analysis of budget policies for education infrastructure, nevertheless, that study did not entirely described the implementation of a policy of 20% budget allocation of education sector in Indonesia ([Irfan et al. 2021](#)). Another study explained that a policy of 20% budget allocation of education sector in Indonesia was influenced by government management and the national education system which in some cases inhibits the implementation of that policy at the regional level ([Saputra 2018](#)).

Based on the results of the previous studies, there is still no research that does a comprehensive mapping of the Regency/Municipality education budget allocations in East Java. Therefore, the current study is interested in analyzing the Education Budget Allocation in Regencies/Municipalities in East Java for three years period (2017 – 2019) to attain a comprehensive profile of the budget and obtain accurate data as a step to make policy proposals in education. The study uses quantitative and qualitative approaches. The quantitative approach is related to the use of numerical data on the percentage of the education budget from the total local government budget policies. In contrast, the qualitative approach is related to the use of interview data conducted to the head of the education office in a number of regencies/Municipalities as the object of the research analysis.

LITERATURE REVIEW

CHALLENGES OF EDUCATION BUDGET POLICY IMPLEMENTATION

Education is one of the highest investments used by almost all countries around the globe to increase their prosperity, economic, ecological, and social growth. Therefore, one of the main functions of the state is to allocate sufficient budget for the higher education and universities ([Santos et al., 2019](#)). For example, in Ukraine, spending on the education budget is believed to positively impact increasing employment, economic development and reducing inequality in income distribution ([Vorontsova et al. 2020](#)). In addition, the states of Central and Eastern Europe also believe that effective regulation of continuing education should focus on the decentralization of education, and the development of public-private partnerships, as well as the autonomy of education service providers ([Vorontsova et al. 2020](#)).

Based on some cases in the United States, the cuts of education budget policies are influenced by several factors, such as social, political, and even economic recession. Besides, the declining support from the states for the education budget is also

influenced by competition from other social institutions such as programs related to health. It could happen because there were differences between the interaction of public opinion and policymakers about the awareness of public concerns and the policy actions taken ([Santos et al., 2019](#)). In some cases, however, officials' professionalism in making and taking decisions is also an indicator of government objectivity in budget distribution because the success and failure of a policy can be seen from the budget allocation used to meet the demands and needs ([Flink and Luis, 2016](#)). Additionally, the existence of budgeting practices, stakeholder pressure, and strategic planning have also influenced the existing financial management, as stakeholder pressure can change the priorities of the predetermined fiscal accountability ([Kenno et al. 2020](#)).

In the United States, the state's fiscal support for higher education has recorded a declining trend in every decade; even worse, the financial aid for education by the United States is estimated to touch zero in 2059 ([Santos et al., 2019](#)). It could happen because many other policy domains are outside of education, such as law enforcement, environmental infrastructure development, and others ([Flink and Luis, 2016](#)). In addition, the New York Times also reported that the limited government support for education was caused by the increased business competition and economic development policies found in several Municipalities and states in the United ([Bowen and Qian 2017](#)). Similarly, the State of Canada also revealed that the increase in the number of student enrollments in the country is inversely proportional to the allocation of education budget policies which have shrunk from 84% to 57% in the last few decades. These phenomena happen because many countries have not implemented and established formal policies regarding financial management for public institutions ([Kenno et al. 2020](#)).

In several cases, the imbalance of education budget has resulted in public concerns about limited public resources, especially those related to the education budget for low-income stu-

dents, and those cases are also a form of political implications from policymakers in overcoming the budget crisis and fiscal pressure ([Griswold and Marine 1996](#)). Meanwhile, in Thailand, the government provides performance-based budgeting as an effort to encourage universities to be more autonomous and accountable. However, the inequality of social and economic construction in rural and urban areas requires the Thai government to take the responsibility to serve its local community by providing higher education budget allocations based on the needs and economic conditions of the university ([Sangiumvibool & Chonglertham, 2016](#)).

EDUCATION BUDGET POLICY IN INDONESIA

Education is a form of human investment to be carried out rationally, especially since it costs money. Through education investment, it is possible to obtain large amounts of human resources indispensable for development. The education cost is generally defined as a certain amount of money to finance educational input factors. The understanding of the concept of the education cost is based on the view that education is an investment in human resources. In the study of economic development, this view is reflected in the concept of humans as development capital ([Vorontsova et al. 2020](#)). Therefore, investment should produce skills that have economic value; (2) investment in education is needed to respond to the economic needs of the workforce based on the education type. Investment can be defined as sacrificing certain amount of current value to obtain a future value (return) with an expectation that the return will be greater than the current value ([Fattah 2008](#)).

Article 46 verse (1) of the 2003 National Education System Law states that the education funding is a shared responsibility between the central government, regional governments, and the community. The law' mandate is also related to the National Education Law Number 20 of 2003 article 17 verse (2) and verse (3), which state that *madrasas* (Islamic schools) are categorized as

primary and secondary education similar to public schools. Law Number 32 of 2004 confirms the National Education System Law Number 20 of 2003 verse (5), stating that regency/Municipality governments manage primary education and secondary education as well as education units based on local excellence. It is followed by the Government Regulation of the Republic of Indonesia Number 48 of 2008 article 2 verse (1), stating that Education funding is a shared responsibility between the government, local governments, and the community. Besides, in the professional implementation of national education, based on the Law on National Education System no. 20 of 2003 article 35 verse (1), eight standards must be met, namely; 1) content standards, 2) graduate competency standards, 3) process standards, 4) educators and teaching staff standards, 5) management standards, 6) infrastructure standards, 7) financing standards, 8) and assessment standards ([Parker and Raihani 2011](#)).

The education cost standard is explained by the Regulation of the Minister of National Education Number 69 of 2009 article 2 verse (1), stating that the standard of non-personnel operating costs in 2009 is per school/skill program, per study group, and per student for primary schools (SD/MI), Junior High Schools (SMP/MTS), Senior High Schools (SMA / MA), Vocational High Schools (SMK), Special Primary School (SDLB), Special Junior High Schools (SMPLB), and Special Senior High Schools (SMALB). The education budget is a system statement related to the education program, namely planned revenues and expenditures within a financial (fiscal) policy period, supported by data that reflects the needs, objectives of the educational process, and planned school outcomes. There are two parts of the budgeting, namely income and expenses estimation. Income estimation and presentation must be accounted for so that they can be realized.

The obligation of the constitution to stipulate the education budget of 20% (twenty percent) of the *APBN* indicates that education is vital for the nation's future journey, that is by preparing

quality Indonesians who are technically capable of building the country and competing through technology development while at the same time also having noble characters. The Department of National Education's education budget, which was later based on the Presidential Regulation of the Republic of Indonesia Number 47 of 2009 concerning the Establishment and Organization of State Ministries was changed into the Ministry of National Education (*Kemendiknas*), has increased from year to year. However, the minimum education budget allocation of 20% (twenty percent) as mandated in the 1945 Constitution Amendment IV of 2002 and Law Number 20 of 2003 concerning the National Education System was finally achieved in 2009. According to the Minister of Finance, Sri Mulyani Indrawati, it was due to the limited government budget ([Sulaiman 2018](#)).

To plan the utilization of the 20% (twenty percent) budget, the government formulates the education policies into several programs considered as the main priorities to be carried out immediately, among others, to improve the teachers' and lecturers' welfare; to conduct the 9-year compulsory education that is better in quality, cheaper, and affordable; to provide better access to quality and relevant secondary and higher education; and to produce research with better quality and relevance. In addition, it also gives attention to outstanding students by giving scholarships and guarantee to continue their study anywhere, gives attention to improve the non-formal education sector, and strengthens the education governance. The basic framework and policy directions are stated in the National Medium-Term Development Plan (*RPJMN*) 2005-2009, the Long-Term Development Plan (*RPJP*) 2005-2025, and the Ministry of National Education Strategic Plan (*Renstra*) 2005-2009.

RESEARCH METHODS

The current study uses quantitative and qualitative approaches. The quantitative approach is related to the use of numerical data on the percentage of regency and Municipality government's

education budget allocations in East Java. Then, the qualitative approach is used to analyze the numerical data more deeply by using interview involving the Head of the regional education offices at the Municipality and Regency in East Java. Furthermore, the research was conducted towards the Head of the Department of Education at the Municipality and Regency Education Offices in East Java. There are 38 Education Offices in East Java. The sample was taken using the purposive technique, especially with regard to the Education Offices which have an average percentage value of extreme budget allocations, namely the largest, the smallest, and medium. Therefore, the determination of the sample in the study represents the overall characteristics of the budget allocation system for education in the 2017 – 2019 period.

The main informants of the current study were the Head of Department from each selected sample and the Head of Education Offices of Municipality and Regency. Since the study uses a descriptive method with a quantitative approach, the design chosen is an exploratory study, which aims to explore broadly the causes or things that influence the occurrence of something. In other words, exploratory research is carried out to find causes or things that influence the occurrence of something and is used when we do not know exactly and precisely about the research object.

To collect the data, researchers apply five techniques, including (1) preliminary study, (2) documentation study, (3) field data discussion using interviews, (4) data verification, and (5) Focus Group Discussion. All the collected data were analyzed to see the components of the budget allocation system for education affairs in East Java in the 2017 – 2019 periods. Based on the data on the description of the budget allocation system for education in the 2017 – 2019 period, it is possible to develop conceptual and budgetary strategy designs that might be developed to support the improvement of the quality of education in East Java. In the end, the data were analyzed using a statistical percentage.

RESEARCH RESULT

The mapping of 38 regencies/Municipalities in East Java was grouped into 5 (five) clusters: Cluster A, B, C, D, and E. The consideration on grouping the data by using clusters is based on statistical number of simple analyses by considering the range between the highest and the lowest score and the mean score [Arikunto \(2020\)](#). Cluster A indicates that the Regency/Municipality allocates the education budget percentage of 16%-17% out of the total budget. Cluster B shows that the allocation of the education budget is 15%-13% out of the total the Regional Revenue and Expenditure Budget (*APBD*). Cluster C shows that Regency/Municipality distributes the education budget of 12%–10% out of the total *APBD*. Cluster D shows that the local government allocates an education budget of 10%-8% out of the total *APBD*. Finally, cluster E shows the education budget allocation of 7%-6% out of the total *APBD*.

EDUCATIONAL BUDGET ALLOCATION FOR CLUSTER A CATEGORY

Based on the data obtained, the local governments included in the cluster A category are Jember Regency (17.18%) and Nganjuk Regency (16.75%). The budget allocation percentage of the two regions is still far from the mandate of the national education law, which stipulates the local governments to allocate 20% of the total *APBD* for education. Although they have not yet reached the national standard, the two regions are classified as having a high commitment to education compared to other regions in East Java. The percentage of education budget allocation for both Jember and Nganjuk Regencies is focused on developing the education infrastructure and human resource development.

In 2017, Jember Regency allocated an education budget of 20.40%, and Nganjuk Regency allocated 16.00% of the total *APBD* of each region. The Jember Regency's percentage of education budget exceeded the national standard, which is 20% of

Table 1. Educational Budget Allocation in East Java, Indonesia

No	Regencies/Municipalities	2017		2018		2019		CLUSTERS
		Education Budget (%)	Total Budget in Miliard (IDR)	Education Budget (%)	Total Budget in Miliard (IDR)	Education Budget (%)	Total Budget in Miliard (IDR)	
1.	Jember Regency	20,40%	3603,2	12,29%	3775,91	18,84%	4032,38	A
2.	Nganjuk Regency	16,00%	2052,7	14,14%	2278,62	20,10%	2406,85	
3.	Jombang Regency	16,40%	2491,5	15,40%	2577,94	17,20%	2799,41	
4.	Surabaya Municipality	13,90%	8561,8	15,84%	9117,2	19,09%	9506,27	
5.	Blitar Regency	15,50%	2327,8	12,75%	2346,83	19,08%	2488,78	B
6.	Madun Municipality	13,50%	1065,6	15,41%	1089,76	17,74%	1221,76	
7.	Kediri Regency	15,00%	2844,5	13,74%	2889,97	17,75%	3220,46	
8.	Malang Municipality	13,80%	1814,6	15,62%	2063,18	15,50%	2206,28	
9.	Banyuwangi Regency	8,20%	2873,9	14,36%	3009,74	22,04%	3190,4	
10.	Blitar Municipality	15,90%	800,1	15,35%	889,78	11,59%	988,75	
11.	Sidoarjo Regency	17,60%	4269,2	11,89%	4472,13	13,12%	4826,49	
12.	Malang Regency	13,00%	3579,2	12,65%	3919,24	15,96%	4180,22	
13.	Tuban Regency	15,60%	2359,3	11,98%	2399,87	13,47%	2480,94	
14.	Trenggalek Regency	13,60%	1722,6	13,31%	1784,7	12,61%	2051,11	
15.	Ngawi Regency	16,40%	2052,7	13,94%	2044,53	8,02%	2183,63	
16.	Mojokerto Regency	11,60%	2425,1	13,31%	2341,04	12,50%	2570,16	
17.	Pacitan Regency	16,60%	1572,2	14,78%	1585,99	5,78%	1865,4	
18.	Sampang Regency	14,00%	1057,7	12,24%	1809,41	10,90%	1870,8	
19.	Probolinggo Municipality	16,90%	971,3	9,46%	1016,53	8,62%	1162,99	
20.	Magetan Regency	10,90%	1680,9	10,34%	1769,95	13,56%	1809,41	
21.	Tulungagung Regency	14,90%	2393,3	6,86%	2518,27	12,97%	2678,56	C
22.	Situbondo Regency	15,70%	1664,9	9,03%	1572,43	9,63%	1749,68	
23.	Bondowoso Regency	11,60%	1998,8	12,27%	1890,38	10,18%	2058,94	
24.	Batu Municipality	9,00%	844,8	12,85%	935,19	12,01%	1000,47	
25.	Pasuruan Regency	10,10%	3181,9	12,03%	3223,41	11,54%	3584,18	
26.	Bangkalan Regency	9,40%	2076	11,25%	2193,48	11,37%	2360,42	
27.	Mojokerto Municipality	8,20%	915,3	12,69%	968,28	10,87%	999,54	
28.	Probolinggo Regency	9,50%	2122,6	10,84%	2243,87	10,31%	2425,01	
29.	Kediri Municipality	10,30%	1343	10,66%	1286,44	9,84%	1291,79	
30.	Sumenep Regency	11,80%	2218,7	11,03%	2230,61	6,34%	2593,95	
31.	Ponorogo Regency	10,70%	2303,8	9,42%	2258,26	8,82%	2335,66	
32.	Pamekasan Regency	12,60%	1851,7	12,90%	1907,99	0,63%	2096,44	
33.	Lamongan Regency	8,80%	2618	7,90%	2825,65	9,10%	2951,79	
34.	Lumajang Regency	0,00%	2126	11,82%	2259,75	13,96%	2367,63	
35.	Bojonegoro Regency	9,20%	3011,7	12,49%	3361,29	0,45%	4793,14	
36.	Pasuruan Municipality	5,90%	937,4	6,61%	952,15	9,34%	1026,16	E
37.	Madun Regency	10,90%	1797,9	10,65%	1961,81	0,00%	1812	
38.	Gresik Regency	8,30%	2964,6	10,47%	2983,14	0,40%	3128,64	

Source: Data is processed from various official government sources.

the total APBD, indicating their high commitment in developing the education sector through various programs and activities that support the realization of the regional development visions and missions of the Regency. Meanwhile, the percentage of Nganjuk's education budget allocation in 2017 is still 4% different from the national standard. Although it has not met the national standards, Nganjuk, along with Jember, is a regency which strongly commits to developing the education sector compared to other regions. The 16% education budget allocation from the total APBD shows that the Nganjuk Regency govern-

ment is working hard to design programs, activities, and budgeting for the education sector to realize the development visions and missions of their Regency.

In 2018, Jember Regency distributed the education budget of 12.29% from the *APBD*. The budget allocation decreased by 8% from the education budget allocation in 2017. The decrease indicates that the Jember Regency government does not have a roadmap for sustainable development of the education sector. Similarly, Nganjuk Regency's budget allocation in 2018 also decreased by 2% from 2017, indicating that the Nganjuk Regency government has not had good consistency in the development of the education sector.

In 2019, the education budget allocation in Jember Regency increased by 5% compared to budget allocation in 2018, which is from 12.29% to 18.84% of the total *APBD*. The increase proves that the Jember Regency government has prioritized the rebuilding of the education sector, which experienced a budget decline in 2018. On the other hand, the fluctuations in the education budget allocation in Jember Regency show that the development planning and budgeting in each fiscal year are not based on the strategic issues and priority programs that have been determined in long-term and medium-term development policies. Like Jember, the Nganjuk Regency government also show fluctuations in budget allocations between 2017, 2018, and 2019. However, different from Jember Regency, the Nganjuk Regency education budget allocation in 2019 experienced a significant increase of 20.10% compared to 2017 and 2018, exceeding the national standard (table 1).

Overall, the percentage of the Jember Regency government's education budget allocation is higher than Nganjuk Regency, but the education budget allocations of the two regions are considered proportional on average. It demonstrates that Jember Regency and Nganjuk Regency governments have equal commitment and understanding of the national education budget policy that must be implemented at the regional level. Although

it has not met the national standards yet, the allocation of the education budget in the two regions indicates that there are efforts by the local governments to implement the central government policies.

EDUCATIONAL BUDGET ALLOCATION FOR CLUSTER B CATEGORY

Based on the the Regional Revenue and Expenditure Budget (*APBD*) data analyzed, 11 regencies/Municipalities included in Cluster B are: Jombang Regency, Surabaya Municipality, Blitar Regency, Madiun Municipality, Kediri Regency, Malang Municipality, Banyuwangi Regency, Blitar Municipality, Sidoarjo Regency, Malang Regency, and Tuban Regency. The budget allocation for education in cluster B regencies/Municipalities shows the level of the local government's commitment towards the implementation of national education policies that encourage a minimum education budget allocation of 20%. This fact illustrates that these local governments showed less commitment and political will to develop the education sector in their respective regions.

In 2017, Jombang Regency allocated the education budget of 16.40%, Surabaya Municipality 13.90%, Blitar Regency 15.50%, Madiun Municipality 13.50%, Kediri Regency 15.00%, Malang Municipality 13.80%, Banyuwangi Regency 8.20%, Blitar Municipality 15.9%, Sidoarjo Regency 17.60%, Malang Regency 13.00%, and Tuban Regency 15.60% out of the total *APBD* of each region. The percentage of the regency/Municipality education budget in cluster B in 2017 is a relative indication of the local government's commitment to developing the education sector. However, its seriousness in the implementation of the national education policies is still questionable. Although, for instance, the Banyuwangi Regency education budget allocation in 2017 shows a portrait of the local government's lack of seriousness in the education sector, Banyuwangi Regency still has a higher commitment to strengthen their education sector com-

pared to other regions in Cluster B.

In 2018, Jombang Regency allocated the education budget of 15.40%, Surabaya Municipality 15.84%, Blitar Regency 12.75%, Madiun Municipality 15.41%, Kediri Regency 13.74%, Malang Municipality 15.62%, Banyuwangi Regency 14.36%, Blitar Municipality 15.35%, Sidoarjo Regency 11.89%, Malang Regency 12.65%, and Tuban Regency 11.98% out of the total APBD of each region. The average budget allocation in Cluster B declined compared to 2017. The data confirms that local governments have not had serious political will yet for the education sector and the implementation of national education policies. In addition, the regional governments have not had a good priority scale yet in carrying out the development planning and budgeting activities that support the implementation of a budget allocation policy of 20% of the total *APBD* for education. The fact that Surabaya Municipality's education budget allocation is higher than other regions in Cluster B depicts an exemplary commitment from the Surabaya Municipality Government to the education sector, although it has not achieved the national education budget allocation standards yet. Conversely, Tuban Regency has the lowest budget allocation compared to other regencies in cluster B, which confirms that the Tuban Regency government has not had an excellent grand design yet in developing the education sector to meet the mandate of the national education law.

Unlike the education budget allocation in 2018, the percentage of regency/Municipality education budget allocations for cluster B increased in 2019. In details, the budget allocation for Jombang Regency is 17.20%, Surabaya Municipality 17.20%, Blitar Regency 19.08%, Madiun Municipality 17.74%, Kediri Regency 17.75%, Malang Municipality 15.50%, Banyuwangi Regency 22.04%, Blitar Municipality 11.59%, Sidoarjo Regency 15.96%, and Tuban Regency 13, 47%. Banyuwangi Regency experienced a sharp increase in the budget allocation for education sector, namely 8.20% in 2017; 14.36% in 2018, and then climbed to 22.04% in 2019. The percentage of Banyuwangi

Regency's budget allocation exceeds the national education policy standard. Besides, the sharp increase in budget allocation shows the seriousness and goodwill of the local government to develop the education sector. On the other hand, the high jump in the percentage of the budget shows that the local government has not had a good development program design yet so that the allocation of the education budget is carried out partially following the situation in the field.

Regency/Municipality governments in cluster B allocate education budgets on a fluctuating basis, in which the allocation percentage constantly changes from year to year. For example, the Banyuwangi Regency Government shows a sharp increase in budget allocation every year, from 2017, 2018, and 2019. Similar to Banyuwangi Regency, Surabaya Municipality and Madiun Municipality education budgets also show a gradual increase from year to year. Conversely, the education budget allocation in Blitar Municipality and Sidoarjo Regency shows a decreasing trend every year. Meanwhile, the education budget allocations in Jombang Regency, Blitar Regency, Kediri Regency, Malang Regency, and Tuban Regency fluctuate in the allocation percentage that tends to be stable from year to year.

EDUCATIONAL BUDGET ALLOCATION FOR CLUSTER C CATEGORY

There are 14 regencies/Municipalities belonging to Cluster C, namely Trenggalek Regency, Ngawi Regency, Mojokerto Regency, Pacitan Regency, Sampang Regency, Probolinggo Municipality, Magetan Regency, Tulungagung Regency, Situbondo Regency, Bondowoso Regency, Batu Municipality, Pasuruan Regency, Bangkalan Regency, and Mojokerto Municipality. In 2017, Trenggalek Regency had education budget of 13.60% out of the total 1,722.6 billion *APBD*, Ngawi Regency had education budget of 16.40% out of the total 2,052.7 billion *APBD*, Mojokerto Regency had education budget of 11.60% out of the total 2,425.1 billion *APBD*, Pacitan Regency had education budget of 16.60%

out of the total 1,572.2 billion *APBD*. The comparison of the total education budget and *APBD* of these 14 regencies/Municipalities can be seen in table 1.

In 2018, Trenggalek Regency had a total *APBD* of 1,784.70 billion with a budget allocation of 13.31% for the education sector, Ngawi Regency had a total *APBD* of 2,044.53 billion with an education budget allocation of 13.96%, Mojokerto Regency had a total *APBD* of 2,341.04 billion with an education budget allocation of 13.31%, Pacitan Regency had a total *APBD* of 1,585.99 billion with an education budget allocation of 14.78%, Sampang Regency had a total *APBD* of 1,809.41 billion with an education budget allocation of 12.54%, Probolinggo Regency had a total *APBD* of 1,016.53 billion with an education budget allocation of 9.46%, Magetan Regency had a total *APBD* of 1,769.95 billion with an education budget allocation of 10.34%, Tulungagung Regency had a total *APBD* of 2,518.27 billion with an education budget allocation of 6.86%, Situbondo Regency had a total *APBD* of 1,572.43 billion with an education budget allocation of 9.03%, Bondowoso Regency had a total *APBD* of 1,890.38 billion with an education budget allocation of 12.27%, Batu Municipality had a total *APBD* of 935.19 billion with an education budget allocation of 12.85%, Pasuruan Regency had a total *APBD* of 3,223.41 billion with an education budget allocation of 12.03%, Bangkalan Regency had a total *APBD* of 2,193.48 billion with an education budget allocation of 11.25%, and Mojokerto Municipality had a total *APBD* of 968.28 billion with an education budget allocation of 12.69% (table 1).

Next in 2019, Trenggalek Regency had 12.61% for the education budget from a total of 2,051.11 billion *APBD*, Ngawi Regency had 8.02% for the education budget out of 2,183.63 billion *APBD*, Mojokerto Regency had 12.50% for the education budget out of 2,570.16 billion *APBD*, Pacitan Regency had 5.78% for the education budget out of 1,865.40 billion *APBD*, Sampang Regency had 10.90% for the education budget out of 1,870.80 billion *APBD*, Probolinggo Municipality had 8.62% for the edu-

cation budget out of 1,162.99 billion APBD, Magetan Regency had 13.56% for the education budget out of 1,809.41 billion APBD, Tulungagung Regency had 12.97% for the education budget out of 2,678.56 billion APBD, Situbondo Regency had 9.63% for the education budget out of 1,749.68 billion APBD, Bondowoso Regency had 10.18% for the education budget out of 2,058.94 billion APBD, Batu Municipality had 12.01% for the education budget out of 1,000.47 billion APBD, Pasuruan Regency had 11.54% for the education budget out of 3,584.18 billion APBD, Bangkalan Regency had 11.37% for the education budget out of 2,360.42 billion APBD, and Mojokerto Municipality had 10.87% for the education budget out of 999.54 billion APBD (table 1).

Table 1 shows the trend of budget allocation for education affairs in each Regency/Municipality in the last three years, 2017, 2018, and 2019. Trenggalek Regency, Ngawi Regency, Pacitan Regency, and Probolinggo Municipality fluctuated in budget allocation, which decreased from 2017 to 2018 and 2019. The fluctuation in budget allocations shows that the regency/Municipality governments have not had a strong vision to develop the education sector as the prominent supporter of regional development. Slightly different, other regions such as Magetan and Tulungagung Regencies showed an increasing trend from 2017 to 2018 and 2019, indicating that these regions are trying to show policy alignments towards the education sector in a sustainable manner. However, the trend of increasing education budget allocations cannot be concluded that the local governments will continue to support budget allocations for education affairs since it highly depends on each region's political situation and policies.

EDUCATIONAL BUDGET ALLOCATION FOR CLUSTER D CATEGORY

Regencies/Municipalities that belong to Cluster D include Probolinggo Regency, Kediri Municipality, Sumenep Regency, Ponorogo Regency, Pamekasan Regency, Lamongan Regency, and

Lumajang Regency. In 2017, Probolinggo Regency allocated 9.50% of the total APBD for the education sector, Kediri Municipality 10.30%, Sumenep Regency 11.80%, Ponorogo Regency 10.70%, Pamekasan Regency 12.60%, Lamongan Regency 8.80%, and Lumajang Regency 10.00%. Pamekasan Regency is the area that allocates the highest budget for education affairs in cluster D. Though the budget allocation has not met the national standards, the Pamekasan Regency government has attempted to allocate a proportional budget to support the implementation of the national budget policy of 20% of the total regional budget. Meanwhile, other regions such as Sumenep Regency, Probolinggo Regency, and Kediri Municipality still revolve around 10% of their APBDs for the education budget.

In 2018, Probolinggo Regency was recorded to have 10.84% of the education budget from the total APBD, Kediri Municipality 10.66%, Sumenep Regency 11.03%, Ponorogo Regency 9.42%, Pamekasan Regency 12.90%, Lamongan 7.90%, and Lumajang District 11.82%. Pamekasan Regency shows consistency in reasonable budget allocations for the education sector, as shown in the increase of budget allocations compared to the 2017 fiscal year. The data again confirms that the Pamekasan Regency government has relatively higher commitment and willingness to implement the 20% education budget policy. However, it is still far from the national policy standards. Meanwhile, other regions also show good commitment proven by the consistency of the budget allocation percentage for the education sector, which tends to be stable even though it is also still far from the national government standards.

Next in 2019, Probolinggo Regency had a total APBD of 2,425.01 billion with a total education budget of 10.51%, Kediri Municipality had a total APBD of 1,291.79 billion with a total education budget of 9.84%, Sumenep Regency had a total APBD of 2,593.95 billion with a total education budget of 6.34%, Ponorogo Regency had a total APBD of 2,335.66 billion with a total education budget of 8.82%, while Pamekasan Regency had

a total APBD of 2,096.44 billion with a total education budget of 0.63%, Lamongan Regency had a total APBD budget of 2,951.79 with a total education budget of 9.10%, and Lumajang Regency had a total APBD of 2,367.63 billion with a total education budget of 13.96%. The results of the data comparison from the total education budget and APBD 2019 are summarized in table 1.

Furthermore, table 1 displays that the education budget allocation for regencies/municipalities in cluster D has fluctuated, which illustrates that the local governments have not had good consistency in developing the education sector following the national education budget policies. Nevertheless, Lumajang Regency shows good fluctuations in the education budget allocation, indicated by the increasing budget allocations from 2017, 2018, to 2019. Similarly, Probolinggo Regency, Kediri Municipality, and Lamongan Regency also show stable fluctuations in education budget allocations compared to other regions such as Sumenep Regency, Ponorogo Regency, and Pamekasan Regency.

EDUCATIONAL BUDGET ALLOCATION FOR CLUSTER E CATEGORY

The Regencies/Municipalities included in Cluster E are Bojonegoro Regency, Pasuruan Municipality, Madiun Regency, and Gresik Regency. In 2017, it was noted that Bojonegoro Regency allocated 9.20% of the total *APBD* for education, Pasuruan Municipality 5.90%, Madiun Regency 10.90%, and Gresik Regency 8.30% (table 1). The regencies/Municipalities appear to have not shown political will towards implementing the 20% national budget policy. Pasuruan Municipality is an example of an area that has not shown a serious commitment to education affairs. Although it was found that the Pasuruan Regency government has many excellent programs in the education sector, the programs are not supported by a good education budget policy.

In 2018, the education budget of Bojonegoro Regency was

12.49% out of the total *APBD*, while Pasuruan Municipality had 6.61% out of the education budget from 952.15 billion *APBD*, Madiun Regency was recorded to have 10.65% out of the education budget from 1,961.81 billion *APBD*, and Gresik Regency had 10.47% out of the education budget from 2,983.14 billion *APBD* (table 1). Next, in 2019, Bojonegoro Regency had 0.45% out of the education budget from the *APBD*, Pasuruan Municipality 9.34%, Madiun Regency 6.45%, and Gresik Regency 7.00% (table 1).

Table 1 shows that although the education budget allocation is far from the national policy standard, Pasuruan Municipality is one of the regional governments in cluster E that has a good trend in education budget allocation, as shown by the increase in the budget allocation for the education sector during the periods of 2017, 2018, and 2019. Differently, Gresik Regency fluctuated in budget allocations for the education sector. At the same time, Bojonegoro and Madiun Regencies show decreasing trends in the education budget allocation which tended to decrease from year to year (2017, 2018, 2019). Thus, the education budget allocation in cluster E confirms that not all local governments have the same interpretation on implementing the national education budget policy, which requires education budget allocation of at least 20% of the total *APBD* of each region.

DISCUSSION

This study reveals that there are five clusters of education budget allocations in East Java, covering cluster A (medium allocation), Cluster B (low allocation), cluster C, cluster D, and cluster E (the lowest allocation from the national standard). The education budget allocations of the five clusters are still far below the national education budget policy standard, which requires local governments to allocate a minimum education budget of 20% of the total Regional Revenue and Expenditure Budget (*APBD*). This fact confirms that several local governments in East Java have not had goodwill and commitment in implementing

the national education budget policy. In other words, the 20% budget policy of the total national and regional budgets (*APBN/APBD*) has failed to be appropriately implemented in several regions in East Java. Previous research claimed that the failure in implementing the 20% budget policy for the education sector was caused by several factors, such as the weak political will of the local governments towards education sector, the political interests of stakeholders who have not taken sides with the development of the education sector, and the carrying capacity of the regional budget which has not allowed for education budget policy of 20% of the total *APBD*. However, the facts reveal that the causes of failure to implement the 20% education budget policy in each region are not always the same. Based on the data obtained, it was found that the weak commitment and seriousness of the local government towards the implementation of the policy is one of the causes of failure in all regions in East Java.

In spite of the fact that the study shows the failure of the implementation of the 20% education budget policy in several regions in East Java, there are regencies/municipalities in cluster A that show good commitment to the implementation of the policy, namely Jember Regency and Nganjuk Regency. The Jember Regency Government allocated a budget for the education sector of 20.45% of the total *APBD* in 2017. Similarly, the Nganjuk Regency Government has also allocated a budget for the education sector of 20.23% of the total *APBD* in the 2019 fiscal year. The exceeding standard of the national education budget allocation indicates that Jember Regency and Nganjuk Regency focus their attention on regional development in the education sector, such as infrastructure development, teaching staff resource development, and scholarships for underprivileged students. On the other hand, the two regions in 2018 allocated an education budget far below the national education budget policy standard, which shows that the two regional governments have not had a grand design of sustainable education policy yet

so that in the end it affects the failure of the 20% budget policy implementation. A number of previous studies have also revealed that the grand design of the education budget policies needs to be well-formulated, followed by a high commitment from the local governments to realize them through supportive budget policies ([Rahmat et al. 2020](#)).

Another interesting finding of the current study is that there are fluctuations in the percentage of education budget allocations in several regions in East Java. In this study, fluctuations in the percentage of budget allocations are divided into two forms; first, fluctuations describing that the local governments have not had good consistency in allocating budgets for the education sector, as indicated by the difference percentage of budget allocations from year to year (2017, 2018, and 2019) ([Rahman 2011](#)). Second, the percentage fluctuations of the education budget allocations illustrate that the local governments have a good commitment to the implementation of the 20% education budget policy, which is indicated by the trend in the allocation of education budget policies which increases from year to year, starting from 2017, 2019, to 2019. The trend of increasing allocations budget policy emphasizes that local governments attempt to distribute regional budgets to the education sector sustainably (gradually from year to year). As stated in the budget policy theory, the gradual increase in budget allocation for the development sector is one of the local government strategies to maximize budget resources for regional development

Although the above analysis reveals fluctuations in the percentage of budget allocations in addition to showing the failure of implementing the 20% education budget policy, it also implies the relatively good commitment of the local government to allocate 20% of the budget for the education sector, although the overall findings of the study reveal the failure of the implementation of the national education budget policy in several areas in East Java. A number of data analyzed demonstrate that there are still many regencies/municipalities with a low percent-

age in the education sector. Besides being caused by the various visions and missions of regional heads regarding education programs, it is also influenced by various technical obstacles in the field, ranging from planning to the implementation of budget financing for educational programs and monitoring and evaluation ([Sulaiman 2018](#)).

In addition to the obstacles mentioned above, other facts on the field show that the Regional House of Representative (*DPRD*) members have diverse visions and missions, especially regarding the development of the education sector. Therefore, the executives under the command of the Regent and Head of the Education Offices have significant contributions concerning the special budget allocations for education. Even though Law no. 20 of 2003 concerning the national education system, and then revised by the decision of the Constitutional Court stating that the allocation of education affairs is at least 20% of the Regional Revenue and Expenditure Budget (*APBD*), it needs efforts in implementing it; the Education Office must continue to control the process in the *DPRD* due to various visions and missions of the *DPRD* members ([Rochmat 2004](#)). Moreover, there are still many Education Offices that have not maximized the use of education budget due to difficulties in determining the portion of the education budget; it is still not enough to propose to the *DPRD* level and obtain approval because there are still many budgetary adjustments to be made ([Pristiwati and Widianingsih n.d.](#)). Hence, it is better if the 38 Education Offices in East Java create a systematic mechanism to develop conceptual and budgetary strategy designs to develop and support the improvement of the quality of education in East Java Province ([Manan 2015](#)).

The priority use of budget for education affairs as much as 20% (twenty percent) of the national budget (*APBN*) ideally is to improve the teachers' and lecturers' welfare; to conduct the 9-year compulsory education that is better in quality, cheaper, and affordable; to provide better access to quality and relevant secondary and higher education; and to produce research with bet-

ter quality and relevance. Hence, it must be supported by good programs and careful and thorough planning by all Education Offices in East Java ([Kastawi 2018](#)). In addition, it is also necessary to provide scholarships for outstanding students and guarantee that they can continue further education anywhere, as well as to focus on non-formal education and governance. The basic framework and policy directions must be stated in the National Medium-Term Development Plan (*RPJMN*) 2005-2009, the Long-Term Development Plan (*RPJP*) 2005-2025, and the Strategic Plan (*Renstra*) of the Ministry of National Education 2005-2009. Impediments that might occur can be reduced by carrying out a control function to implement national education. The use of the budget must meet the 3E elements, namely economical, efficient, and effective ([Kuhon 2020](#)). The system for controlling and managing the budget for education affairs must be designed and implemented adequately, given in the right time and manner, and accounted for following the provisions and utilized according to its designation ([Salahudin, Nurmandi, and Jainuri 2017](#)).

CONCLUSION

The study reveals that the regency/municipality governments in East Java have not shown good commitment and willingness to implement the education budget policy of 20% of the total Regional Revenue and Expenditure Budget (*APBD*). The regency/municipality governments used as the unit of analysis in the study have not allocated 20% of the total *APBD* for the education sector. The regencies/municipalities were then divided into five regional clusters, namely cluster A showing moderate education budget allocations, cluster B expressing medium education budget allocations, and clusters C, D, and E presenting the low budget allocation from the national policy standard, which is a minimum budget allocation of 20% of the total *APBD* for the education sector.

The study also reveals that each regency/municipality in each

cluster allocates education budgets in fluctuating manner, which illustrates that the local governments have not had a grand design of education budget policies yet that can be implemented sustainably. On the other hand, in each region, many problems cause the failure to implement the 20% education budget policy in East Java, including the political interests of stakeholders such as parliamentary politicians and local government officials who have not taken sides with the education sector, so that programs and activities that support the development of the education sector is not followed by sufficient budget allocations, impacting on the failure of implementing the education budget policy of 20% from the total APBD.

The limitation of the current study is it has not revealed statistical data regarding the failure causes in implementing the 20% education budget policy, namely the data obtained through survey activities which include quantitative questions analyzed using quantitative data analysis softwares such as SPSS or PLS. The use of these statistical data, preferably, will complement the findings of the study so that the problem of failure in implementing the 20% education budget policy can be well described qualitatively and quantitatively, and then strengthened by secondary data such as the regional budget policy (*APBD*) in each regency/municipality. Therefore, the next research is suggested to use a quantitative approach using questionnaires to collect the data, and then analyze the data using statistical analysis software such as SPSS and PLS.

ACKNOWLEDGMENT

This research was funded by research blockgrants of Faculty of Teacher Training and Education, University of Muhammadiyah Malang. We are grateful to the Head of the regional education offices at the Municipality and Regency in East Java who had provided the data and answered the survey questions.

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