

The Implications of Presidential Instruction Number 1 of 2025 on Educational Budget Efficiency from a *Siyāsah Māliyyah* Perspective

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Abstract

Presidential Instruction of the Republic of Indonesia Number 1 of 2025 concerning efficiency in the implementation of the State and Regional Budgets has direct implications for education budget management at the regional level. This study aims to analyze the implications of budget efficiency policies on education budget management at the Education and Culture Office of Lampung Province and to examine them from the perspective of Fiqh Siyāsah. This research employs a qualitative method using normative and empirical approaches, with data collected through documentation studies, observation, and interviews with relevant stakeholders. The findings indicate that the implementation of budget efficiency policies in Lampung Province encourages sharper prioritization of education spending, particularly in improving learning quality, strengthening educational facilities, and ensuring equitable access to education. However, it also limits the flexibility of certain development programs considered less urgent. From the perspective of Fiqh Siyāsah, budget efficiency policies are consistent with the principles of public welfare (*maslahah*), distributive justice, and the prohibition of waste (*israf*), provided that they do not undermine the fulfillment of citizens' fundamental right to education. This study concludes that education budget efficiency can be aligned with the principles of Fiqh Siyāsah when it is oriented toward sustainable educational services and overall public welfare.

INTRODUCTION

Efficiency in state and regional expenditure constitutes a strategic agenda in realizing good governance, particularly in the management of public finances. In the 2025 Fiscal Year, the Government of Indonesia enacted Presidential Instruction of the Republic of Indonesia No. 1 of 2025 on Expenditure Efficiency in the Implementation of the State Budget (APBN) and Regional Budgets (APBD) as a policy instrument to promote the optimization, rationalization, and control of public spending based on the principles of effectiveness and accountability.¹ This instruction not only affects the technical aspects of budgeting but also has direct implications for strategic sectors prioritized at the national level, one of which is the education sector. At the regional level, the Provincial Office of Education and Culture of Lampung plays a crucial role in managing education budgets to ensure the continued provision of educational services amid increasing demands for budget efficiency. Education has a distinctive character, as it is both mandatory and binding, in line with the constitutional mandate requiring the government to allocate a minimum of 20 percent of the national and regional budgets to the education sector.²

In practice, however, the management of education budgets continues to face various challenges, including overlapping programs, the dominance of non-priority expenditures, and imbalances between operational spending and investments aimed at improving educational quality. The enactment of Presidential Instruction No. 1 of 2025 reinforces the obligation of regional governments to sharpen program priorities while simultaneously evaluating the effectiveness of education budget utilization, which has not yet been fully optimal. Budget efficiency in the public sector is not merely associated with expenditure reductions, but rather with the refinement of policy priorities and the strengthening of institutional capacity to ensure that public resources generate optimal outcomes.³ This condition gives rise to an important discourse on how efficiency-oriented policies can be integrated with principles of justice and public welfare within the framework of *Fiqh Siyāsah*, which emphasizes the regulation of public affairs based on Islamic values to achieve the common good (*al-maṣlaḥah al-‘āmmah*).⁴

¹ Presiden Republik Indonesia, "Instruksi Presiden RI Nomor 1 Tahun 2025," *Demographic Research*, 2020.

² Titania Mukti, "Analisis Keuangan Publik Syariah Terhadap Pengelolaan Anggaran Dan Pengeluaran Pemerintah Daerah Kulon Progo," *I-Economics: A Research Journal on Islamic Economics* 9, no. 2 (2023): 92–105, <https://doi.org/10.19109/ieconomics.v9i2.20271>.

³ Andrews, M., Pritchett, L., & Woolcock, M. (2021). Building state capability for policy implementation. *World Development*, 140, 105351. <https://doi.org/10.1016/j.worlddev.2020.105351>

⁴ Irwansyah and Zenal Setiawan, "Prinsip-Prinsip Fiqh Siyasah," *Jurnal Cerdas Hukum* 2, no. 1 (2023): 68–75, <https://e-journal.institutabdullahsaid.ac.id/index.php/jurnal-cerdas-hukum/article/view/219>.

Within *Fiqh Siyāsah*, particularly in the field of *Siyāsah Māliyyah*, a strong normative foundation is provided for public financial governance through principles such as distributive justice, governmental accountability (*al-mas'ūliyyah*), efficiency in the utilization of public assets, and the prohibition of wastefulness (*isrāf*) and expenditures lacking clear public benefit.⁵ These principles are highly relevant for evaluating the extent to which the implementation of Presidential Instruction No. 1 of 2025 is capable of maintaining the quality of educational services while meeting efficiency demands without diminishing public rights. In the context of Lampung Province, challenges such as budgetary constraints, the need to improve educational infrastructure, the enhancement of teacher quality, and disparities in access to education across regions render efficiency both a challenge and an opportunity to formulate more productive and equitable policies.

Previous studies on education budget efficiency have been widely conducted by economists, public policy experts, and scholars of educational administration. Most of these studies highlight inefficiencies in budget allocation arising from the dominance of personnel expenditures, the limited proportion of funding allocated to quality improvement, and weak internal oversight mechanisms. Prior research has also emphasized the importance of performance-based management and value-for-money approaches in education budgeting.⁶ Meanwhile, studies examining fiscal policy from a *Fiqh Siyāsah* perspective generally focus on conceptual discussions of public financial management, such as fiscal justice and governmental responsibility in fulfilling public needs, without directly engaging with specific and contextualized modern fiscal policies.

Several earlier studies have addressed the relationship between efficiency policies and the education sector, but they predominantly adopt administrative and economic perspectives. Research by Suherman et al., for example, emphasizes that education budget efficiency can be achieved through the elimination of non-priority activities and the strengthening of data-driven program planning.⁷ Another study by Solihin et al. evaluates imbalances in regional education budget distribution and recommends the

⁵ Vina Fitria, Salsabila Salsabila, and Lina Marlina, "Konsep Keuangan Publik Islam Abu 'Ubaid Al-Qasim Bin Salam Dalam Implementasi Kebijakan Fiskal Berbasis Zakat Di Indonesia," *Maslahah : Jurnal Manajemen Dan Ekonomi Syariah* 3, no. 2 (2025): 152–64, <https://doi.org/10.59059/maslahah.v3i2.2302>.

⁶ Kalis Endah Wahyuni, R Luki Karunia, and Neneng Sri Rahayu, "Economic Evaluation of Service Budget Performance in the Education Sector," *International Journal of Economics Development Research* 6, no. 6 (2025): 3912–25.

⁷ Jajang Suherman et al., "Budget-Based Education Financing Management (Case Study at Indonesian College of Logistics Management, Pos Indonesia Polytechnic and Ma'soem University in Bandung)," *Journal of Islamicate Studies* 5 (2022): 13, <https://doi.org/10.32506/jois.v5i1.721>.

adoption of performance-based budgeting.⁸ In contrast, studies linking budget management to *Fiqh Siyāsah* tend to remain at a conceptual level; for instance, research by Fia Nadia highlights the importance of the principle of *maṣlahah* in Islamic fiscal policy without addressing specific contemporary fiscal policies.⁹

Based on this review, a research gap can be identified, namely the limited number of studies that explicitly integrate analyses of education budget efficiency policies with a *Fiqh Siyāsah* perspective within the context of implementing Presidential Instruction No. 1 of 2025 at the regional level. Accordingly, this article offers scholarly novelty by analyzing the implications of Presidential Instruction No. 1 of 2025 for education budget efficiency in Lampung Province through an integrated approach combining public policy analysis and *Fiqh Siyāsah*. This study focuses on two main issues: (1) the implications of Presidential Instruction No. 1 of 2025 for education budget efficiency within the Provincial Office of Education and Culture of Lampung, and (2) the evaluation of this policy from a *Fiqh Siyāsah* perspective. The study is grounded in the assumption that efficiency-oriented policies have the potential to promote more optimal governance of education budgets, while also posing challenges to the provision of educational services if not accompanied by adequate planning. From the perspective of *Fiqh Siyāsah*, efficiency policies are considered consistent with the principle of *maṣlahah* as long as they do not undermine the fundamental right of society to education and continue to ensure equitable access to educational services. Thus, this study is expected to provide a comprehensive understanding of the relevance of education budget efficiency policies and their contribution to strengthening accountable and just public financial governance.

METHODS

This study employs a qualitative research method by integrating normative and empirical approaches.¹⁰ The normative approach is used to examine the regulations that constitute the focus of the study, particularly Presidential Instruction No. 1 of 2025 on Expenditure Efficiency in the Implementation of the State Budget (APBN) and Regional Budgets (APBD), along with its relationship to regulations governing public financial management, regional budgets, and the education sector. This approach is conducted

⁸ Rosa Putri Aulia Muhamad Suhardi Nonik Sulistiawati Ji'sui Angrani Indah Dwi Aprilian Muhammad Solihin, "Strategi Perencanaan Dan Penganggaran Pendidikan Berbasis Kinerja: Kajian Literatur Tentang Efektivitas Dan Efisiensi Penggunaan Data Pendidikan," *Manajerial: Jurnal Inovasi Manajemen Dan Supervisi Pendidikan* 5, no. 2 (2021): 167–86.

⁹ Fia Nadia, "Kebijakan Fiskal Dalam Ekonomi Islam," *Mashlahah* 1, no. 1 (2022): 36–51, <https://doi.org/10.62824/wjzjdj17>.

¹⁰ Sugiyono, *Metodologi Penelitian Kuantitatif, Kualitatif Dan R & D* (Bandung: Alfabeta, 2013).

through a statute approach to identify principles and provisions related to budget efficiency, as well as a conceptual approach to examine the concepts of *Fiqh Siyāsah*, particularly *Siyāsah Māliyyah*, which are associated with public welfare (*maṣlahah*), justice, trustworthiness (*amānah*), and the prohibition of wastefulness.

The empirical approach is applied to obtain a factual understanding of the implementation of education budget efficiency policies at the Provincial Office of Education and Culture of Lampung. Primary data are collected through structured and semi-structured interviews with purposively selected informants, namely officials and staff members directly involved in the planning, budgeting, implementation, and supervision of education budgets. The selection of informants is based on their involvement in budgetary decision-making processes, professional experience, and the relevance of the information provided to the research focus. In addition to interviews, observations are conducted to directly examine budget management processes, and documentation studies are used to analyze official documents, such as work plans, budget reports, and relevant regulations.

Data analysis is carried out qualitatively through the stages of data reduction, data presentation, and conclusion drawing. The collected data are systematically organized and examined to identify patterns and key findings, which are then interpreted to address the research questions. *Fiqh Siyāsah* serves as the normative analytical framework for assessing the empirical findings, with principles of *Siyāsah Māliyyah*—including public welfare (*maṣlahah*), distributive justice, the trust-based management of public assets (*amānah*), budget efficiency, and the prohibition of wastefulness (*isrāf*)—used as analytical indicators. Through this combined normative and empirical approach, the study is expected to provide a comprehensive and credible analysis of the implementation of education budget efficiency policies, both in terms of regulatory frameworks and practical application, as well as their conformity with the principles of *Fiqh Siyāsah*.

RESULTS AND DISCUSSION

Results

1. *Fiqh Siyāsah* and the Principles of *Fiqh Siyāsah*

Fiqh Siyāsah is a branch of Islamic jurisprudence that examines how the state governs public affairs based on the principles of Islamic law. The core of *Fiqh Siyāsah* lies in ensuring that political authority is exercised in a just and trustworthy manner and oriented toward the public good. From this perspective, the state does not merely hold administrative authority but also bears moral responsibility to uphold ethical values and

to ensure that public decisions serve the common interest. *Fiqh Siyāsah* functions as a normative framework guiding the formulation of public policies in accordance with the *maqāṣid al-sharī'ah* – the fundamental objectives of Islamic law – particularly those related to social justice and public welfare.¹¹

Within *Fiqh Siyāsah*, there is a specific domain known as *Siyāsah Māliyyah*, which focuses on the governance of public finance. *Siyāsah Māliyyah* regulates how the state generates revenue, allocates budgets, distributes public expenditure, and ensures that all financial activities comply with Islamic legal values. Fundamentally, *Siyāsah Māliyyah* regards public wealth as a trust (*amānah*) that must be managed transparently, justly, and in a manner oriented toward the welfare of society at large.¹² Accordingly, public finances must not be managed wastefully, corruptly, or for the benefit of particular groups, as such practices contradict the Islamic principle of trustworthiness (*al-amānah*).

In contemporary scholarship, several key principles serve as the foundational pillars of *Siyāsah Māliyyah*. First is the principle of justice (*al-'adl*), which requires that the distribution of state budgets be carried out proportionally and in a manner that does not generate social inequality. Justice in fiscal governance constitutes a central pillar for maintaining social balance.¹³ Second is the principle of public welfare (*al-maṣlaḥah*), which positions public policy as a means to achieve collective benefit. Fiscal policies should therefore maximize benefits and prevent harm by prioritizing sectors that generate broad social impact, such as education and healthcare.¹⁴

The third principle is trustworthiness and transparency. In the Islamic perspective, public financial management is not merely a technical or administrative matter but also a moral obligation. Policy frameworks on sharia-based public financial governance emphasize that transparency and effective oversight mechanisms are integral components of the principle of *amānah*, aimed at preventing the misuse of public funds.¹⁵ The fourth principle is efficiency and professionalism, which requires budget

¹¹ Wahyu Abdul Jafar, "Fiqh Siyasah Dalam Perspektif Al- Qur ' An Dan Al -Hadist Wahyu Abdul Jafar Dosen Syariah IAIN Bengkulu Jalan Raden Fatah Pagar Dewa Bengkulu Email : Wahyujabar@gmail.Com Pendahuluan Ketika Seseorang Mendengar Istilah Fiqh Siyasah , Tentu Yang Terlintas D," *Al-Imarah: Jurnal Pemerintahan Dan Politik Islam* 3, no. 1 (2018): 18–28.

¹² Nurhidayah, "Analisis Siyasah Maliyah Terhadap Optimalisasi Pengawasan Bea Cukai Di Pelabuhan Nusantara Kota Parepare" (Institut Agama Islam Negeri Parepare, 2021).

¹³ Abdul Qoyum, "Maqasid Ash-Shari'ah Framework and the Development of Islamic Finance Products: The Case of Indonesia," *Tazkia Islamic Finance and Business Review* 12, no. 2 (2018): 169–88, <https://doi.org/10.30993/tifbr.v12i2.150>.

¹⁴ Norhanim Mat Sari Mohd Noor Omar, "Maqasid Al-Shariah Philosophy in Monetary Regime Towards Inclusive Sustainable Growth," *IJIE* 1, no. 02 (2019): 95–110.

¹⁵ Turkhan Ali Abdul Manap, "Islamic Public Finance Framework : Definition , Principles , and Current Development Turkhan Ali Abdul Manap Definition of Islamic Public Finance," 2024.

management to avoid wastefulness (*isrāf*) and to ensure that public funds are utilized effectively and purposefully. This principle is reinforced by policy literature asserting that budget utilization should be data-driven, measurable, and directed toward activities that produce tangible and meaningful outcomes. The fifth principle concerns the prioritization of society's basic needs, in line with the overarching objectives of Islamic law to safeguard religion, life, intellect, lineage, and property. In this context, education emerges as a priority sector, as it is directly related to the protection of intellect (*hifz al-‘aql*).

2. Presidential Instruction No. 1 of 2025

Presidential Instruction No. 1 of 2025 on Expenditure Efficiency in the Implementation of the State Budget (APBN) and Regional Budgets (APBD) constitutes a national policy that emphasizes the necessity for both central and regional governments to implement budget savings through the refinement of programs and activities that genuinely support the achievement of development priorities. This Presidential Instruction mandates that every ministry, government agency, and regional government review their expenditure plans by eliminating budget components that do not contribute to reducing operational costs and by prioritizing the optimal use of available resources. It further underscores the importance of enhancing accountability, transparency, and the utilization of technology as means to improve program effectiveness and the overall quality of government spending.¹⁶ In accordance with these provisions, each work unit is required to reassess its expenditure plans and ensure that all spending is focused on activities that directly support the achievement of sectoral development targets.

The implementation of Presidential Instruction No. 1 of 2025 on expenditure efficiency in the execution of the 2025 fiscal year APBN and APBD at the Provincial Office of Education and Culture of Lampung has involved substantial structural and administrative adjustments. The Instruction directs all ministries, agencies, and regional governments to ensure that budget allocations are strictly directed toward priority programs and activities that contribute directly to key performance outcomes within each sector.¹⁷ As one of the sectors receiving the largest share of the regional budget, the education sector is inevitably subject to these adjustment requirements. Consequently, the Provincial Office of Education and Culture of Lampung has undertaken a comprehensive restructuring of its budget in line with efficiency guidelines issued by the central government, while simultaneously ensuring that the provision of educational

¹⁶ Presiden Republik Indonesia, "Instruksi Presiden RI Nomor 1 Tahun 2025."

¹⁷ Presiden Republik Indonesia.

services is not compromised. The efficiency measures began with an evaluation of the previous fiscal year's budget structure to identify expenditure components that could be reduced, streamlined, or reallocated. This review covered routine activities such as official travel, ceremonial events, non-priority training programs, and the procurement of goods that had previously been considered to contribute minimally to the improvement of educational quality. In line with the Presidential Instruction, expenditures not directly linked to priority program outcomes were minimized. As a result, several operational activities were simplified, while essential programs – such as improving teacher quality, providing learning facilities, and meeting the needs of schools in underdeveloped areas – remained top priorities.

During the budget implementation stage, the Provincial Office of Education and Culture of Lampung strengthened its internal control mechanisms. Any activity requiring budget allocation was subject to multiple layers of verification to ensure compliance with the efficiency principles stipulated in the Presidential Instruction. Budget control was conducted through monthly reporting systems and real-time monitoring of budget absorption, enabling agency leadership to identify and address necessary adjustments in budget utilization.¹⁸ Through these mechanisms, efficiency was not merely treated as an administrative slogan but was genuinely applied in daily expenditure practices. A critical aspect of implementing this Presidential Instruction was maintaining the sustainability of educational programs amid budget-saving measures. The Office made concerted efforts to ensure that efficiency policies did not undermine students' rights to access education. Accordingly, budget allocations directly related to school needs were preserved and, in some cases, strengthened, particularly for schools in areas facing infrastructural limitations. Procurement of learning facilities, which had previously been conducted uniformly, was restructured into a priority-based system according to the urgency of needs. This approach demonstrates that budget efficiency does not necessarily entail a reduction in educational quality but rather the optimization of budget utilization in line with the most pressing needs.

In addition, the Provincial Office of Education and Culture of Lampung engaged in intensive coordination with schools and regional technical implementation units (UPTDs) to ensure that all educational institutions clearly understood the efficiency directives. Socialization efforts were undertaken to explain budgetary limitations, eligible and ineligible activities for funding, and evaluation mechanisms to be applied by the

¹⁸ Haris Budiman et al., "Implikasi Instruksi Presiden Nomor 1 Tahun 2025 Terhadap Efektivitas Dan Kinerja Pemerintahan Daerah," *Justicia Journal* 14, no. 2 (2025): 187–97, <https://doi.org/10.32492/jj.v14i2.14201>.

regional government. Through such coordination, the implementation of the Presidential Instruction was able to proceed more effectively, as all stakeholders shared a common understanding of the importance of budget efficiency and its implications for education management.

In the context of implementation, the Provincial Office of Education and Culture of Lampung also introduced technological innovations to support efficiency principles. Several administrative activities and teacher training programs were transitioned to digital platforms, thereby reducing costs associated with official travel, consumption, and the use of physical facilities. This use of technology not only aligns with the efficiency mandate of the Presidential Instruction but also supports the broader transformation toward a more modern and adaptive education system. Digitalization has proven effective in significantly reducing costs without compromising the quality of professional development and support provided to educators.¹⁹ Nevertheless, the implementation of Presidential Instruction No. 1 of 2025 has not been without challenges. One major constraint has been limited flexibility in budget reallocation due to programs that are contract-bound or mandatory in nature, making substantial adjustments difficult. Additionally, some schools and educators have required time to adapt to the stricter and more efficiency-oriented system. Another challenge has arisen from perceptions among certain officials who equate efficiency with budget cuts, whereas the policy fundamentally emphasizes optimization rather than reduction. To address these challenges, the Provincial Office of Education and Culture has conducted continuous assistance and regular evaluations to ensure that all implementing actors understand the objectives of efficiency within the broader context of improving the quality of educational services.

3. *Fiqh Siyāsah* Perspective on Education Budget Efficiency

Education holds a central position within the framework of *Fiqh Siyāsah*. The state is obligated to ensure access to quality education, as education serves as a vital instrument for enhancing human resource capacity and promoting social welfare. Education is directly connected to the objectives of Islamic law (*maqāṣid al-sharī'ah*); therefore, education funding should not be viewed as a fiscal burden but rather as a long-term investment in national development.²⁰

¹⁹ Suwandi Nurdiyana Sulastri, "Comprehensive Evaluation of Fiscal Efficiency and Digitalization : Implications of Presidential Instruction No . 1 / 2025 on Teacher Welfare Professionalism," *Wiyatamandala Jurnal Pendidikan Dan Pengajaran* 5, no. 1 (2025): 25–33.

²⁰ Haryanto and Priyo, "Public Finance Dalam Pendidikan Islam (Konsepsi, Dasar Pijakan, Dan Korelasi)," *Jurnal Intelegensia* 08 No.02, no. 02 (2020): 171.

From this perspective, efficiency is not merely understood as budget savings or funding cuts, but rather as the optimal utilization of education funds to achieve the greatest possible public benefit through fair, accountable, and goal-oriented public financial management.²¹ Meaningful efficiency is achieved when education budgets are directed toward programs that generate the most significant impact, such as improving teacher quality, expanding equitable access to education in underdeveloped regions, and providing facilities that support effective learning processes. Public welfare (*maṣlahah*) is not determined solely by the size of the budget but by the quality of its management.²²

Efficiency within *Fiqh Siyāsah* also entails the avoidance of wastefulness. Unproductive or purely ceremonial expenditures are inconsistent with Islamic legal principles.²³ Accordingly, education spending must be directed toward activities that genuinely enhance learning quality. Moreover, efficiency must operate alongside equity. A budget that is considered “efficient” but exacerbates inequality contradicts the principle of justice. Needs-based allocation, particularly for underdeveloped and marginalized areas, is therefore essential to ensure that the benefits of education are distributed equitably.²⁴

Equally important is the principle of trustworthiness (*amānah*), which requires transparency and rigorous oversight of education budgets. Studies in Islamic public policy indicate that budget leakage is one of the primary causes of inefficiency.²⁵ Consequently, audit mechanisms, transparent reporting, and community participation constitute integral elements of *Fiqh Siyāsah* implementation. To ensure genuine efficiency, education policies must also be evidence-based, meaning that budgets are formulated on the basis of actual needs and program evaluation outcomes rather than assumptions or political considerations.

Overall, *Fiqh Siyāsah* and *Siyāsah Mālīyyah* provide a strong moral and normative foundation for the governance of education budgets. Through the principles of justice, public welfare (*maṣlahah*), trustworthiness (*amānah*), efficiency, and the prioritization of

²¹ Hasan, Z., & Dridi, J. (2022). Islamic public finance, maqasid al-shariah and sustainable development. *Journal of Islamic Accounting and Business Research*, 13(3), 412–428. <https://doi.org/10.1108/JIABR-06-2021-0179>

²² Qoyum, “Maqasid Ash-Shari’ah Framework and the Development of Islamic Finance Products: The Case of Indonesia”; Haryanto and Priyo, “Public Finance Dalam Pendidikan Islam (Konsepsi, Dasar Pijakan, Dan Korelasi).”

²³ Omar, “Maqasid Al-Shariah Philosophy in Monetary Regime Towards Inclusive Sustainable Growth.”

²⁴ Nurhidayah, “Analisis Siyasah Maliyah Terhadap Optimalisasi Pengawasan Bea Cukai Di Pelabuhan Nusantara Kota Parepare.”

²⁵ Yafi’u Yahya and A Saron, “Basic Concept, Management, and Budgeting of Public Finance in Islamic Education,” *Journal of Humanities and Social ...* 1, no. 3 (2023): 896–909.

basic societal needs, the state is expected to manage education funding in an optimal and responsible manner. In this way, education not only functions as a means of advancing intellectual development but also serves as a strategic instrument for achieving the objectives of Islamic law in fostering a just, prosperous, and dignified society.

4. Implikasi Efisiensi Anggaran terhadap Pengelolaan Anggaran Pendidikan

The budget efficiency policy implemented through Presidential Instruction No. 1 of 2025 has generated wide-ranging implications for the management of education budgets at the regional level, including in Lampung Province. Budget efficiency is not merely a matter of cutting or saving expenditures; rather, it involves restructuring priorities and directing budget allocations toward programs that genuinely support improvements in educational quality and the equitable distribution of educational services, particularly in regions with limited resources.²⁶ In this context, education budget management has undergone adjustments across the stages of planning, implementation, and supervision. The resulting impacts extend beyond nominal budget changes to influence work patterns, program structures, and the policymaking paradigm within the Provincial Office of Education and Culture of Lampung.

One of the most immediate effects of the efficiency policy has been increased pressure on the Office to apply more stringent program selection. Programs that had previously operated on a routine basis are now subject to evaluation to ensure that they meaningfully contribute to the achievement of regional education targets. Ceremonial, non-essential, or low-impact activities have been reduced or eliminated from annual work plans. This has compelled each division within the Office to concentrate more intensively on core programs, such as improving teacher competence, strengthening learning quality, providing school facilities, and fulfilling Minimum Service Standards (MSS) in education. While this tightening process has produced positive outcomes in the form of more selective and performance-based budget management, it has also resulted in constraints on certain supporting programs that previously functioned to facilitate coordination and institutional capacity building.

Budget efficiency has also affected program implementation mechanisms. In response to spending limitations, the Office has reduced in-person activities that require substantial funding. Activities such as training sessions, coordination meetings, technical guidance, and workshops that were previously conducted through physical meetings have increasingly been shifted to digital platforms. This transformation has significantly

²⁶ Al-Samarrai, S., Cerdan-Infantes, P., & Lehe, J. (2020). Toward smarter public spending in education: Fiscal efficiency and equity. *International Journal of Educational Development*, 77, 102224. <https://doi.org/10.1016/j.ijedudev.2020.102224>

reduced costs but has also posed adaptation challenges, particularly for educators and administrative personnel in areas that were previously less accustomed to digital formats.²⁷ Nevertheless, in the long term, this shift has the potential to enhance process efficiency and expand access to training by allowing greater flexibility in participation. In terms of infrastructure procurement, efficiency policies have reshaped prioritization mechanisms. Procurement that was previously conducted comprehensively is now guided by assessments of the most urgent needs. Schools in underdeveloped areas or those with severely limited facilities are prioritized over schools that already possess adequate infrastructure. While this approach has improved the precision of budget distribution, it has also introduced the potential for delays in procurement for schools categorized as having moderate needs, thereby necessitating adjustments in long-term planning. For regional governments, this condition has encouraged the development of more accurate education data management systems, as each procurement decision must be supported by robust and accountable needs analyses.

From the perspective of budget oversight, efficiency policies have strengthened internal monitoring and evaluation mechanisms. Each expenditure now requires more comprehensive justification, resulting in more detailed and accountable financial reporting. This has made administrative personnel more cautious in determining expenditures, given the risk of rejection or cancellation if proposed spending does not comply with efficiency guidelines. Although this initially increased administrative workloads, it has ultimately contributed to improved governance quality. Enhanced oversight has also fostered a more transparent and accountable work culture, which in the long run may strengthen public trust in the management of education budgets.²⁸ Nevertheless, budget efficiency policies have also produced effects that require particular attention. In some respects, efficiency measures have reduced flexibility in program implementation. Certain activities previously regarded as important for fostering a supportive work environment, collaboration, and capacity development can no longer be implemented in the same manner. If not balanced with innovation or supportive internal policies, this may affect morale and motivation at the operational level. Moreover, reliance on digital technologies as substitutes for face-to-face activities carries the risk of

²⁷ Umi Hayati Linda Sari Aulia Aulia Citra Dewi, "Dampak Efisiensi Anggaran Kementerian Pendidikan Dasar Dan Menengah Tahun 2025 Di SMA Negeri Kabupaten Jember," *SRODJA* 2, no. 2 (2025): 191–202.

²⁸ Maya Diaz Restarie, Masduki Ahmad, and Heni Rochimah, "Strategi Tata Kelola Pembiayaan Pendidikan Usai Efisien Anggaran: Systematic Literature Review," *Jurnal Ilmiah Pendidikan Dasar* 10, no. 02 (2025): 300–310.

widening digital capability gaps among educators, especially in regions with limited infrastructure.

Another notable implication is the increased need for more dynamic budget reallocation. In previous years, education budget allocations were generally structured into clearly defined expenditure components; however, under efficiency policies, the Office must remain prepared to adjust priorities in response to changing conditions. While such reallocations can create challenges in the implementation of routine programs, they also provide opportunities to optimize funding for sectors with the most pressing needs.

Discussion

Based on an interview with Mr. D.C. Kurniawan, an official in the Planning Division of the Provincial Office of Education and Culture of Lampung, it was found that the implementation of the budget efficiency policy follows official directives issued by the provincial government and is primarily focused on reducing internal departmental expenditures, such as official travel expenses, procurement of office supplies, and certain categories of capital expenditure. He emphasized that the efficiency policy does not affect core educational activities at the school level, including the *Lampung Mengajar* program and educational initiatives for teachers in 3T areas (Disadvantaged, Outermost, and Frontier regions). These findings indicate that efficiency is interpreted as a reallocation of spending priorities rather than a reduction of educational rights. From the perspective of *Fiqh Siyāsah*, this practice is consistent with the principle of *maṣlaḥah*, as the policy is designed to preserve broader public benefits, particularly the sustainability of education services as a fundamental societal need.

Mr. Kurniawan's statement that schools have even received additional budgetary support based on their specific needs further reinforces the argument that the efficiency policy is not restrictive in terms of educational service delivery. This reflects the principle of trustworthiness (*amānah*) in the management of public funds, whereby education budgets are treated as a public trust that must be administered responsibly and directed toward the collective interest. In *Fiqh Siyāsah*, *amānah* is understood not merely as administrative compliance, but as a moral commitment to uphold justice and public benefit in every fiscal policy decision.

Kode Rekening	Uraian	Rincian Pelaksanaan										Berambah Berkurang (Rp)	
		Sebelum					Setelah						
		Koefisien / Volume	Satuan	Harga	PNP	Jumlah	Koefisien / Volume	Satuan	Harga	PNP	Jumlah		
5	BELANJA DAERAH					Rp750.000.000,00					Rp49.678.000,00	(Rp700.322.000,00)	
5.2	BELANJA MODAL					Rp750.000.000,00					Rp49.678.000,00	(Rp700.322.000,00)	
5.2.02	Belanja Modal Peralatan dan Mesin					Rp750.000.000,00					Rp49.678.000,00	(Rp700.322.000,00)	
5.2.02.05	Belanja Modal Alat Kantor dan Rumah Tangga					Rp224.543.000,00					Rp49.678.000,00	(Rp174.865.000,00)	
5.2.02.05.02	Belanja Modal Alat Rumah Tangga					Rp224.543.000,00					Rp49.678.000,00	(Rp174.865.000,00)	
5.2.02.05.02.0001	Belanja Modal Mebel					Rp102.320.000,00					Rp49.678.000,00	(Rp52.642.000,00)	
	[#] Belanja Modal Mebel					Rp102.320.000,00					Rp49.678.000,00	(Rp52.642.000,00)	
	Sumber Dana: Pajak Daerah											(Rp52.642.000,00)	
	[-] Belanja Modal Mebel					Rp102.320.000,00					Rp49.678.000,00	(Rp52.642.000,00)	
	Kursi Putar	20	Unit	Buah	Rp2.169.000,00	0%					Rp0,00	(Rp43.380.000,00)	
	Spesifikasi: Frame & Sandaran tangan, Dudukan Nyaman, Hardside (mekhkurung)				Rp43.380.000,00			Buah	Rp2.169.000,00	0%			
	Rak Ansim	35	Meter	Meter	Rp1.584.000,00	0%			29.5	Meter	Rp1.584.000,00	0%	(Rp43.380.000,00)
	Spesifikasi:				Rp58.840.000,00							(Rp43.380.000,00)	
5.2.02.05.02.0004	Belanja Modal Alat Pendingin					Rp122.223.000,00					Rp0,00	(Rp122.223.000,00)	
	[#] Belanja AC					Rp122.223.000,00					Rp0,00	(Rp122.223.000,00)	
	Sumber Dana: Pajak Daerah											(Rp122.223.000,00)	
	[-] Belanja Modal AC					Rp122.223.000,00					Rp0,00	(Rp122.223.000,00)	
	AC Split 1 PK	7	Unit	Buah	Rp6.259.000,00	0%			Buah	Rp6.259.000,00	0%		(Rp4.410.000,00)
	Spesifikasi:				Rp57.813.000,00							(Rp4.410.000,00)	
	AC Split 2 PK	5	Unit	Unit	Rp12.882.000,00	0%			Unit	Rp12.882.000,00	0%		(Rp4.410.000,00)
	Spesifikasi:				Rp64.410.000,00							(Rp4.410.000,00)	
5.2.02.10	Belanja Modal Komputer					Rp23.457.000,00					Rp0,00	(Rp23.457.000,00)	
5.2.02.10.01	Belanja Modal Komputer Unit					Rp375.446.000,00					Rp0,00	(Rp375.446.000,00)	
5.2.02.10.01.0001	Belanja Modal Komputer Unit Lainnya					Rp375.446.000,00					Rp0,00	(Rp375.446.000,00)	
	[#] Belanja Modal Peralatan Komputer Lainnya					Rp375.446.000,00					Rp0,00	(Rp375.446.000,00)	
	Sumber Dana: Pajak Daerah											(Rp375.446.000,00)	
	[-] Belanja Modal Peralatan Komputer Lainnya					Rp375.446.000,00					Rp0,00	(Rp375.446.000,00)	

Kode Rekening	Uraian	Rincian Pelaksanaan										Berambah Berkurang (Rp)	
		Sebelum					Setelah						
		Koefisien / Volume	Satuan	Harga	PNP	Jumlah	Koefisien / Volume	Satuan	Harga	PNP	Jumlah		
	Komputer PC All In One	9	Unit	Rp19.494.000,00	0%	Rp175.446.000,00		Unit	Rp19.494.000,00	0%	Rp0,00	(Rp175.446.000,00)	
	Spesifikasi:												
	Pembuatan	200000000	Rupiah	Rupiah	Rp1,00	0%	Rp200.000.000,00		Rupiah	Rp1,00	0%	Rp0,00	(Rp200.000.000,00)
	Spesifikasi: Pembuatan												
5.2.02.10.02	Belanja Modal Peralatan Komputer					Rp150.011.000,00					Rp0,00	(Rp150.011.000,00)	
5.2.02.10.02.0001	Belanja Modal Peralatan Komputer Lainnya					Rp150.011.000,00					Rp0,00	(Rp150.011.000,00)	
	[#] Belanja Modal Peralatan Komputer Lainnya					Rp150.011.000,00					Rp0,00	(Rp150.011.000,00)	
	Sumber Dana: Pajak Daerah											(Rp150.011.000,00)	
	[-] Belanja Modal Peralatan Komputer Lainnya					Rp150.011.000,00					Rp0,00	(Rp150.011.000,00)	
	Pembuatan	11501000	Rupiah	Rupiah	Rp1,00	0%	Rp11.501.000,00		Rupiah	Rp1,00	0%	Rp0,00	(Rp11.501.000,00)
	Spesifikasi: Pembuatan												
	printer	15	Unit	Unit	Rp4.186.000,00	0%	Rp62.790.000,00		Unit	Rp4.186.000,00	0%	Rp0,00	(Rp62.790.000,00)
	Spesifikasi:												
	Unit Power Supply (UPS)	30	Unit	Unit	Rp2.524.000,00	0%	Rp75.720.000,00		Unit	Rp2.524.000,00	0%	Rp0,00	(Rp75.720.000,00)
	Spesifikasi:												
	Jumlah Anggaran Sub Kegiatan					Rp750.000.000,00		Jumlah Anggaran Sub Kegiatan			Rp49.678.000,00		

Further interviews conducted with several officials at the Provincial Office of Education and Culture of Lampung, including Mr. Jonathan Simanjuntak, indicate that Presidential Instruction No. 1 of 2025 has prompted the Office to reassess programs and activities that were previously routine in nature. Ceremonial events, non-urgent official travel, and face-to-face meetings requiring substantial expenditure have been reduced and increasingly shifted to digital platforms. These findings indicate a systematic effort to curb budgetary waste. From the perspective of *Fiqh Siyāṣah*, such measures are consistent with the prohibition of *isrāf* and *tabdhīr*, namely excessive and unproductive use of public funds. These restrictions may also be understood as an application of the

principle of *sadd al-dharī'ah*, which seeks to prevent potential harm arising from wasteful public expenditure.²⁹

A program management staff member further noted that budget efficiency has had a direct impact on the procurement of educational facilities and infrastructure. According to this informant, the Office is now required to establish priority scales based on levels of urgency in the field. Schools with the most critical facility needs, particularly those located in underdeveloped regions, are given top priority, while schools with moderate needs must adjust to subsequent budget phases. This practice reflects the application of the principle of justice (*al-'adl*) in *Fiqh Siyāsah*, which is understood not as equal nominal distribution but as allocation based on actual needs in order to reduce disparities in educational services.

Beyond the principles of *maṣlaḥah*, *amānah*, and justice that form the core of public budget governance, *Fiqh Siyāsah* also recognizes the concept of *tadbīr al-māl al-'ām*, namely the structured management of public assets to ensure the sustainability of public services. Under this concept, the government is obligated to manage state revenues and expenditures based on the principles of *tanzhīm* (organization), *ḥiqāyah* (protection), and *tanmiyah* (development). Presidential Instruction No. 1 of 2025 may be understood as a form of *tanzhīm*, representing a state effort to reorganize public spending to make it more targeted and fiscally sustainable.³⁰ In addition, the concept of *wilāyah al-māliyah*—the government's authority to regulate public finances in the interest of the people—provides normative justification for budgetary restrictions, reallocations, or tightening measures, provided that such policies do not undermine fundamental public rights. In the context of education, this means that efficiency measures must not impede access to education, service quality, or the sustainability of schooling. When efficiency is directed toward strengthening core services and limiting waste, such policies are consistent with the objectives of *wilāyah al-māliyah*.³¹

Fiqh Siyāsah also emphasizes the importance of *musyārahah* (participation) in governance. The involvement of departmental officials, school principals, and educators in understanding and implementing efficiency policies demonstrates that these measures

²⁹ Ashari Ashar et al., "The Factors Causing The Emerging Of Transactional Politics In The Local Election In East Kalimantan 2005 From The Perspective Of Siyāsah Syar'iyah," *Al-'Adalah* 17, no. 1 (2020): 97–110, <https://doi.org/10.24042/adalah.v17i1.6633>.

³⁰ M. Edwar Rinaldo and Hervin Yoki Pradikta, "Analisis Fiqh Siyasah Dusturiyah Dalam Pembentukan Peraturan Tentang Trading in Influence Dalam Hukum Positif Di Indonesia," *As-Siyasi: Journal of Constitutional Law* 1, no. 1 (2021): 63–84, <https://doi.org/10.24042/as-siyasi.v1i1.8955>.

³¹ Rinaldo and Pradikta, "Analisis Fiqh Siyasah Dusturiyah Dalam Pembentukan Peraturan Tentang Trading in Influence Dalam Hukum Positif Di Indonesia."

are executed collectively rather than unilaterally. This reflects the value of *shūrā*—consultation and collective decision-making—which constitutes a foundational principle of public governance in Islam. Accordingly, education budget efficiency is not only relevant from the perspective of modern public policy but also possesses strong normative legitimacy within *Fiqh Siyāsah*.³²

In line with these principles, field findings also illustrate how values of consultation and accountability are applied in practical budget management. In another interview with Mr. Jumasri, an internal supervisory official, it was explained that the Presidential Instruction has strengthened financial oversight mechanisms within the Office. He stated that all proposed activities must now undergo strict verification procedures supported by measurable justifications. This oversight is not intended to burden staff but rather to ensure that every unit of budget expenditure is managed responsibly. He further noted that the implementation of digital-based monitoring systems has significantly enhanced transparency and accountability, thereby minimizing the potential for budget misuse at an early stage.

When asked about the *Fiqh Siyāsah* perspective, several informants expressed similar views, asserting that budget efficiency policies are consistent with Islamic principles of public governance, particularly *amānah*, justice, and *maṣlahah*. One official with a background in religious education, Mr. Ridwan, emphasized that from the perspective of *Fiqh Siyāsah*, the government is obligated to manage public finances responsibly and to avoid wastefulness. He stressed that efficiency does not mean reducing educational rights, but rather reallocating budgets from less urgent activities toward areas with greater public benefit. According to him, this approach constitutes an application of the principle of *maṣlahah*, which serves as the foundation of public policymaking in Islam.

Several other staff members similarly stated that prioritizing infrastructure procurement for schools with greater needs represents an application of the principle of *‘adl* (justice), understood as providing assistance according to actual conditions rather than pursuing uniform distribution without regard to contextual realities. They argued that efficiency policies that preserve essential programs—such as teacher competency development and school operational assistance—reflect the regional government’s commitment to safeguarding public welfare, which is closely aligned with the values of *Siyāsah Māliyyah*.

³² Ario Feby Ferdika et al., “Kedudukan Kejaksaan Di Indonesia: Perspektif Fiqh Siyasah,” *As-Siyasi: Journal of Constitutional Law* 2, no. 1 (2022): 39–58, <https://doi.org/10.24042/as-siyasi.v2i1.12778>.

When compared with previous studies, the findings of this research reinforce the conclusions of Suherman et al., who emphasized the importance of reducing non-priority activities and adopting data-driven planning to achieve education budget efficiency. Similarly, the recommendations of Solihin et al. regarding performance-based budgeting are reflected in the sharpening of programs and the strengthening of budget oversight within the Provincial Office of Education and Culture of Lampung. However, this study extends the existing discourse by demonstrating that such efficiency practices are not only administratively and economically relevant, but also possess strong normative legitimacy from the perspective of *Fiqh Siyāsah*.

Nevertheless, interview results also reveal challenges in implementing efficiency policies, including limited flexibility in budget reallocation, the need for administrative adaptation to stricter oversight systems, and disparities in digital capacity utilization. From a *Fiqh Siyāsah* perspective, these challenges underscore the importance of maintaining a balance between efficiency and the protection of fundamental public rights. Efficiency measures that are not accompanied by careful planning risk diminishing the quality of educational services and may therefore conflict with the principle of *maṣlahah*.

Overall, this discussion demonstrates that the implementation of Presidential Instruction No. 1 of 2025 in the education sector of Lampung Province is, in principle, consistent with the values of *Fiqh Siyāsah*. Interview findings indicate that efficiency policies are directed toward strengthening educational services, ensuring distributive justice, upholding trustworthiness in the management of public funds, and preventing budgetary waste. Consequently, education budget efficiency functions not only as a technocratic instrument but also as an ethical and normative framework that supports the realization of just and welfare-oriented public financial governance.

CONCLUSION

The implementation of Presidential Instruction of the Republic of Indonesia No. 1 of 2025 at the Provincial Office of Education and Culture of Lampung demonstrates that budget efficiency is understood as a reorganization of expenditure priorities to ensure more targeted and accountable use of public funds, rather than as a reduction in educational services. Efficiency measures are primarily directed at controlling non-priority internal expenditures, while core educational programs are maintained in accordance with actual needs. From the perspective of *Fiqh Siyāsah*, this policy aligns with the principles of *Siyāsah Māliyyah*, particularly *maṣlahah* (public interest), justice (*‘adl*), trustworthiness (*amānah*), and the prohibition of wastefulness (*isrāf*), as it is oriented

toward the sustainability of educational services and the equitable distribution of budgetary resources.

The policy implications of this study underscore the importance of needs-based and performance-oriented education budget planning, supported by transparent and accountable oversight mechanisms. Such an approach ensures that efficiency functions as an instrument for improving service quality rather than merely as an administrative cost-cutting measure. Nevertheless, this study is limited to a single institution and region. Therefore, further research is recommended to expand the scope of analysis and to examine the long-term impacts of budget efficiency policies on educational quality and outcomes.

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