

ABSTRACT

Education is one of the most fundamental rights that every citizen must have. The form of fulfillment of citizens' rights in obtaining quality education as a whole depends on the budget aspect. Article 31 Paragraph (4) of the 1945 Constitution explicitly mentions the number of 20 percent of the fulfillment of the education budget as a guarantee of citizens' educational rights. In this dissertation research method used is normative juridical with of statute approach (statute approach), conceptual approach (approach concept), and case approach (case approach). In this dissertation is concluded (1) The weakness in the philosophical foundation of the national education budget allocation, namely the 20 percent right number on the 1945 Constitution norm is the result of amendments that are not ripe and hasty, because it does not lead to a holistic reading of the masterplan of national education budget. (2) The principles of management of education budget are Principle of Justice, Principle of Efficiency, Principle of Transparency, Principle of Public Accountability, and Effectiveness Principle. (3) Law enforcement of 20 percent allocation of national education budget shall be administrative sanctions imposed pursuant to Law Number 23 of 2014 on Regional Government. However, the enforcement of sanctions is constrained by the product of the Act itself, because it has not touched the aspect of the substance of educational equity and the improvement of education quality. Legal reforms are needed, including through the acceleration of the revision of legislation organically to ensure the completion of educational access, and priority sanctions on education funding in all education programs in accordance with the needs of regional education development. From these conclusions it is suggested (1) It is necessary to provide opportunities for the fifth amendment of the 1945 Constitution. (2) The need to improve the quality of education quality and simultaneously equitable access to education based on clean and good governance. (3) There needs to be strict supervision on the draft APBD by the Central Government by involving the community.

Key Word: Budget, Education, Enforcement.