Government Discretion in Shifting Budget Priorities: An Administrative Law Analysis of the Free Nutritious Meal Program and the Fulfilment of the Right to Education

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Abstract

Budget priorities for Indonesia's Free Nutritious Meal Program (MBG) raise questions concerning administrative discretion and constitutionally mandated education funding. This normative legal study employs statutory, conceptual, and case approaches to distinguish administrative discretion from budget legislation and examine Constitutional Court Decision No. 40/PUU-XXIV/2026. The findings indicate that discretion under Law No. 30 of 2014 is limited by competence, legality, good governance principles, and applicable budget procedures. In its judgment dated 30 July 2026, the Court required MBG expenditures unrelated to core education components to be separated from education financing no later than the 2028 State Budget, subject to transitional safeguards. This study argues that the constitutionality of budgetary norms and the legality of administrative decisions require separate assessments. It recommends transparent budget classification, documented justifications for budgetary adjustments, and auditable oversight mechanisms to ensure legal certainty, accountability, and compliance with constitutional requirements in public financial management.

Keywords: administrative discretion, budget priorities, nutritious meals, education rights, good governance.

A. Introduction

The management of the state budget is both an instrument of governance and a means of fulfilling citizens' constitutional rights. Under the rule of law, fiscal policy choices must be assessed not only in terms of social benefits and financial adequacy, but also according to their legal basis, decision-making procedures, justifications, and constitutional limits. Article 23 of the 1945 Constitution of the Republic of Indonesia (the 1945 Constitution) requires the State Revenue and Expenditure Budget (APBN) to be enacted by law, while Article 31(4) requires the state to allocate at least 20 per cent of the APBN and regional budgets (APBD) to education.[1]

The debate over fiscal priorities has assumed a concrete form in the Free Nutritious Meal Program (Makan Bergizi Gratis, MBG), which seeks to improve nutritional well-being and human capital. The Ministry of Finance reported an allocation of IDR 335 trillion for MBG under the 2026 APBN and IDR 769.1 trillion for education. Meanwhile, the National Nutrition Agency (Badan Gizi Nasional, BGN) reported an institutional budget ceiling of IDR 268 trillion in 2026, which includes MBG expenditure. These figures

[1] The 1945 Constitution of the Republic of Indonesia, Article 1(3), Article 23, Article 28H(1), and Article 31(1), paragraph (2), and paragraph (4).

have different scopes: IDR 335 trillion represents the program allocation at the APBN level, whereas IDR 268 trillion refers to BGN's institutional ceiling. They must therefore not be treated as interchangeable.[2][3]

Institutionally, BGN was established under Presidential Regulation No. 83 of 2024, while the governance, monitoring, supervision, procurement, and financing of MBG are further regulated by Presidential Regulation No. 115 of 2025. Detailed provisions for the 2026 APBN are set out in Presidential Regulation No. 118 of 2025. This body of rules is significant because the institutional legitimacy and implementation arrangements of the program must be distinguished from the constitutional issue of classifying expenditure under the education function.[4]

A more consequential legal issue concerns the classification of MBG expenditure within the education budget. Article 22(3) of Law No. 17 of 2025 on the 2026 State Budget provides that education funding includes the operational financing of education delivery. Its Elucidation includes nutritious meal programs administered by institutions involved in general or religious education within such operational financing. This raises the question whether a program that indirectly benefits students may properly be counted as funding for the core components of education in satisfying the constitutional minimum.[5]

A significant constitutional response emerged in Constitutional Court Decision No. 40/PUU-XXIV/2026, delivered on 30 July 2026. The Court partially granted the petition and held the Elucidation of Article 22(3) of the 2026 State Budget Law to be conditionally constitutional. In substance, MBG expenditure that does not constitute a core component of education must be separated from education operating expenditure, with the required adjustment to be completed no later than the 2028 APBN. The ruling does not mean that every MBG allocation was automatically unconstitutional in 2026; rather, the Court prescribed transitional requirements that must be observed.[6]

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[2] Ministry of Finance of the Republic of Indonesia, "APBN 2026: Tujuan dan Arah Kebijakan", Media Keuangan, https://mediakeuangan.kemenkeu.go.id/article/show/apbn-2026-tujuan-dan-arah-kebijakan (accessed 23 October 2026).
[3] National Nutrition Agency, "Kepala BGN: Pagu Anggaran Tahun Ini 95,4 Persennya untuk Program Pemenuhan Gizi Nasional", 20 January 2026, https://www.bgn.go.id/news/siaran-pers/kepala-bgn-pagu-anggaran-tahun-ini-954-persennya-untuk-program-pemenuhan-gizi-nasional (accessed 23 October 2026).
[4] Presidential Regulation No. 83 of 2024 on the National Nutrition Agency; Presidential Regulation No. 115 of 2025 on Governance of the Free Nutritious Meal Program; Presidential Regulation No. 118 of 2025 on Details of the APBN for Fiscal Year 2026. Metadata source: https://peraturan.bpk.go.id/Details/343430/perpres-no-115-tahun-2025 (accessed 23 October 2026).
[5] Law No. 17 of 2025 on the State Budget for Fiscal Year 2026, Article 22(3) dan its Elucidation.
[6] Constitutional Court of the Republic of Indonesia, Decision No. 40/PUU-XXIV/2026, delivered 30 July 2026; see also Constitutional Court of the Republic of Indonesia, "Anggaran MBG Harus Dipisahkan dari Anggaran Pendidikan", 30 July 2026, https://www.mkri.id/berita/anggaran-mbg-harus-dipisahkan-dari-anggaran-pendidikan-25496 (accessed 23 October 2026).

In interpreting the legal framework applicable in 2026, Law No. 30 of 2014 must be read together with the amendments enacted by Law No. 6 of 2023. Budget revision procedures must likewise be examined under Minister of Finance Regulation No. 62 of 2023, as most recently amended by Minister of Finance Regulation No. 41 of 2026. These changes provide more precise operational standards for examining official action following the enactment of the APBN.[7]

In administrative law, "discretion" must not be used loosely to describe every political or fiscal policy choice. Article 1(9) and Articles 22–26 of Law No. 30 of 2014 on Government Administration regulate discretion as decisions and/or actions taken by government officials to address concrete problems in public administration, subject to prescribed conditions and procedures. By contrast, establishing APBN allocations through legislation is a constitutional process involving the Government and the House of Representatives (DPR). This distinction prevents criticism of budget misclassification from automatically becoming an allegation of misuse of administrative discretion without identifying the specific decision, official, authority, and applicable procedure.[8]

Legal scholarship on MBG financing has developed, including research on the Constitutional Court's ratio decidendi and the transitional period leading to the 2028 APBN. Unlike scholarship focused on the reasons for granting that transitional period, this article examines the relationship between officials' administrative discretion, budget design at the statutory level, and the administrative obligations arising after the Constitutional Court's decision. Its claimed contribution is limited to proposing a framework for reviewing administrative measures based on authority, procedure, budget traceability, and protection of core education financing; it does not claim that MBG or the Court's decision has never previously been studied.[9]

Against this background, the research addresses two questions: What are the limits of governmental officials' discretionary authority to change budget allocations in light of the APBN legislative process and the constitutional duty to finance education? What are the implications of Constitutional Court Decision No. 40/PUU-XXIV/2026 for MBG budget management and the protection of the right to education from the perspective of administrative law? The study aims to develop a normative analysis distinguishing the

[7] Law No. 30 of 2014 on Government Administration as amended by Law No. 6 of 2023; Minister of Finance Regulation No. 62 of 2023 as most recently amended by Minister of Finance Regulation No. 41 of 2026, https://www.jdih.kemenkeu.go.id/dok/pmk-41-tahun-2026 (accessed 23 October 2026).
[8] Law No. 30 of 2014 on Government Administration, Article 1(9) and Article 22 through Article 26.
[9] Nurjani Nurjani, Hendi Budiaman, dan Hendra Sukarman, "Ratio Decidendi Mahkamah Konstitusi dalam Putusan Nomor 40/PUU-XXIV/2026 tentang Penetapan APBN Tahun 2028 sebagai Batas Pemisahan Pendanaan Program Makan Bergizi Gratis", Jurnal Ilmiah Galuh Justisi, Vol. 14, No. 2 (2026), indexed in GARUDA, https://garuda.kemdiktisaintek.go.id/documents/detail/6658036 (accessed 23 October 2026).

legality of administrative measures from the constitutionality of budgetary legislation, and to formulate implementable, reviewable, and accountable guidelines.

B. Research Method

This research employs prescriptive normative legal research, examining the consistency of legal norms and identifying the legal consequences that ought to follow. It employs statutory, conceptual, and case approaches. The case approach specifically examines the operative ruling and principal reasoning of Constitutional Court Decision No. 40/PUU-XXIV/2026; the conceptual approach distinguishes administrative discretion from the budgetary law-making authority of the legislature.[10]

Primary legal materials comprise the 1945 Constitution, Law No. 30 of 2014 on Government Administration, Law No. 17 of 2003 on State Finance, Law No. 20 of 2003 on the National Education System, Law No. 17 of 2025 on the 2026 State Budget, and Constitutional Court Decision No. 40/PUU-XXIV/2026. Secondary materials include books, journal articles, and academic publications. Official publications from the Ministry of Finance, BGN, and the Constitutional Court serve as supporting institutional information. No interviews, surveys, or field observations were conducted.

To ensure currency, the review of primary materials also covers the rules governing BGN's organization, MBG governance, the detailed 2026 APBN, budget revisions, and related Constitutional Court decisions. Recent materials are used according to their position in the hierarchy of legal authority: Court decisions provide constitutional interpretation; presidential and ministerial regulations govern implementation; and BGN and Ministry of Finance reports supply institutional data rather than substitutes for legal norms.[11]

Legal materials were collected through library research and analyzed qualitatively using grammatical, systematic, and teleological interpretation. The analysis identifies the applicable rules of authority; assesses the requirements and procedures for discretion; examines the operative decision and transitional period; and evaluates their implications for budget classification and oversight. Figures on budget allocations are confined to official statements whose scope is expressly identified; without further evaluative evidence, they cannot establish an actual deterioration in the quality of education.

[10] Rio Christiawan dan Tuti Widyaningrum, Penelitian Hukum Normatif (Depok: Rajawali Pers, 2024); Peter Mahmud Marzuki, Penelitian Hukum (Jakarta: Kencana, 2017).
[11] Presidential Regulation No. 83 of 2024; Presidential Regulation No. 115 of 2025; Presidential Regulation No. 118 of 2025; Minister of Finance Regulation No. 41 of 2026; Constitutional Court of the Republic of Indonesia, Decision No. 40/PUU-XXIV/2026.

C. Discussion

1. Limits of Discretion in Shifting National Budget Priorities

a. Administrative discretion and the conditions governing its exercise

In administrative law, discretion is not a power to depart from the law but a decision-making latitude exercisable in circumstances prescribed by statute. Article 22 of the Government Administration Law provides that discretion may be exercised only by competent officials to facilitate governance, address legal vacuums, ensure legal certainty, or overcome administrative stagnation in the public interest. Article 23 defines its scope, including cases in which a rule offers options, is silent, incomplete or unclear, or where governance has reached an impasse. Accordingly, any claim that expenditure management involves discretion must identify the concrete decision, the responsible official, the legal source of authority, and the circumstances triggering its exercise.[12]

Article 24 of the Government Administration Law requires discretion to serve the purpose of the authority conferred, comply with legislation and the General Principles of Good Governance (Asas-Asas Umum Pemerintahan yang Baik, AUPB), rest on objective reasons, avoid conflicts of interest, and be exercised in good faith. This framework rejects the assumption that political support and broad public benefits automatically establish legality. Conversely, a breach of the conditions for discretion cannot be presumed merely because a budget policy is contested; the administrative decision and the legal requirement allegedly breached must first be established.

Where the exercise of discretion may alter budget allocations, Article 25(1) requires approval from the official's superior in accordance with applicable law. Article 26 additionally requires a written application for approval, for the categories specified by law, explaining the purpose, objectives, substance, and administrative and financial consequences. Fiscal accountability therefore encompasses not only policy objectives but also internal procedures traceable through documentary records. These provisions cannot be interpreted as allowing an official to override statutory or constitutional constraints simply by obtaining superior approval.[13]

Applying Articles 25 and 26 of the Government Administration Law requires a concrete identification of the type of decision and its budgetary

[12] Law No. 30 of 2014 on Government Administration, Article 10, Article 22, Article 23, and Article 24.
[13] Law No. 30 of 2014 on Government Administration, Article 25(1) and (2), and Article 26.

consequences. Changes to budget ceilings, transfers between outputs, and adjustments to implementation documents are not necessarily subject to identical approval rules. Accordingly, the investigation of an alleged misuse of discretion must trace the official's powers, reporting relationship, and applicable technical rules on budget revisions, rather than considering only the scale or objectives of the reallocation.[14]

b. Enacting the State Budget is not ordinary administrative discretion

Three stages of authority must be distinguished: setting political priorities when drafting the budget, enacting the APBN Law through the Government and DPR, and implementing or adjusting expenditure by administrative officials under the applicable rules. Article 23 of the 1945 Constitution establishes the APBN as a law deliberated with the DPR, taking account of the Regional Representative Council's (DPD) views. Policies enacted in the APBN Law should therefore not be assessed solely as official discretion under Article 22 of the Government Administration Law. Judicial review of APBN provisions concerns the constitutionality of legislation, whereas review of decisions implementing the budget concerns administrative legality and requires a distinct object and mechanism of review.[15]

This distinction does not mean fiscal policy is beyond administrative-law scrutiny. Administrative law requires decisions implementing statutory mandates to be accountable: it asks who may authorize a change in activities, which approvals are required, what efficiency or public-need considerations justify the decision, whether information is disclosed, and what oversight applies. Contemporary administrative-law doctrine treats legality and good governance as standards for reviewing administrative conduct, not as substitutes for budget legislation.[16]

In implementing the 2026 APBN, Presidential Regulation No. 118 of 2025 provides budget details, while Minister of Finance Regulation No. 62 of 2023, as amended by Regulations No. 107 of 2024 and No. 41 of 2026, governs planning, implementation, revision, accounting, and reporting. Certain types of budget-

[14] Law No. 30 of 2014 on Government Administration, Article 24 through Article 26; Minister of Finance Regulation No. 62 of 2023 as amended by Minister of Finance Regulation No. 107 of 2024 and Minister of Finance Regulation No. 41 of 2026.
[15] The 1945 Constitution of the Republic of Indonesia, Article 23(1), (2), and (3); Law No. 17 of 2003 on State Finance, Article 3(1).
[16] Zaka Firma Aditya, Muhammad Adiguna Bimasakti, and Anna Erliyana, Hukum Administrasi Negara Kontemporer: Konsep, Teori, dan Penerapannya di Indonesia (Depok: Rajawali Pers, 2023); Ridwan HR, Hukum Administrasi Negara (Depok: RajaGrafindo Persada, 2018 printing).

revision proposals require review and supporting documents, potentially including examination by the government's internal supervisory apparatus where prescribed. These administrative revision procedures, however, cannot be invoked to displace the APBN Law or the legal consequences of a Constitutional Court decision.[17]

c. Assessment under good-governance principles and state finance law

Article 10 of the Government Administration Law enumerates the AUPB principles: legal certainty, utility, impartiality, diligence, prohibition of abuse of authority, openness, public interest, and good service. In the MBG context, diligence requires identification of the program's principal function and outputs; openness requires disclosure of expenditure classifications and funding sources; and the prohibition of abuse of authority requires decisions to remain consistent with the purpose for which powers were conferred. Proportionality may inform legal reasoning, but it should not be portrayed as one of the eight principles expressly listed in Article 10(1).[18]

Law No. 17 of 2003 on State Finance requires financial management to be orderly, lawful, efficient, economical, effective, transparent, and accountable. In education, Article 48 of Law No. 20 of 2003 emphasizes justice, efficiency, transparency, and public accountability. These norms supplement the legality test: a large budget does not establish compliance, just as an indirect educational benefit to students does not establish that a particular expense qualifies as financing for a core component of education.[19][20]

Regarding MBG governance, Presidential Regulation No. 115 of 2025 sets out the program's chain of accountability, while National Nutrition Agency Regulation No. 5 of 2026 supplies nutrition standards for assessing implementation quality. BGN Regulation No. 6 of 2026 governs cooperation in developing Nutrition Fulfilment Service Units and providing facilities and infrastructure; BGN Regulation No. 4 of 2026 establishes a system for food safety and quality assurance. These four instruments demonstrate that MBG performance must also be assessed by service compliance and procurement

[17] Presidential Regulation No. 118 of 2025 on Details of the APBN for Fiscal Year 2026; Minister of Finance Regulation No. 41 of 2026, amendments to budget planning and revision provisions, https://peraturan.bpk.go.id/Details/350880/pmk-no-41-tahun-2026 (accessed 23 October 2026).
[18] Law No. 30 of 2014 on Government Administration, Article 10(1) and Article 24.
[19] Law No. 20 of 2003 on the National Education System, Articles 11, 46, and 48; The 1945 Constitution of the Republic of Indonesia, Article 31.
[20] W. Riawan Tjandra, Hukum Keuangan Negara: Pengertian, Ruang Lingkup, Pengelolaan, dan Penyelesaian Kerugian Negara (Yogyakarta: Kanisius, 2024); Law No. 17 of 2003 on State Finance, Article 3.

accountability, rather than solely by the size of its budget. Their technical rules do not, by themselves, determine whether expenditure constitutes a core educational component within Article 31(4) of the 1945 Constitution.[21]

In the context of administrative accountability, Constitutional Court Decision No. 66/PUU-XXIV/2026 of 29 April 2026 is relevant in a limited sense. The Court interpreted the phrase "state loss" in Article 20(5) and (6) of the Government Administration Law as "state financial loss." Although that decision did not directly determine the budgeting of MBG, it clarified terminology pertinent to administrative findings involving the recovery of state financial losses.[22]

2. Constitutional Court Decision No. 40/PUU-XXIV/2026 and Protection of the Right to Education

a. The object of judicial review and the constitutional meaning of the decision

The principal objects of review in Case No. 40/PUU-XXIV/2026 were Article 22(3) and its Elucidation in Law No. 17 of 2025. A distinction must be maintained between the petitioners' arguments and the Court's conclusions: the petitioners challenged the inclusion of MBG in education expenditure, whereas the Court partially granted the petition and adopted a conditional constitutional interpretation of the Elucidation to Article 22(3). Accordingly, this study does not conclude that the entire 2026 APBN Law was annulled or that every MBG disbursement in 2026 was automatically unlawful.[23][24]

According to the Constitutional Court's official account of the decision's operative terms and reasoning, expenditure on nutritious meals that does not constitute a core educational component must be separated from education operating expenditure in subsequent APBNs, no later than the 2028 APBN. The Court also identified core components of education as learners, educators and educational personnel, facilities and infrastructure, curricula, and educational

[21] Presidential Regulation No. 115 of 2025; National Nutrition Agency Regulations No. 4, No. 5, and No. 6 of 2026, respectively concerning food safety, nutritional standards, and cooperation on MBG facilities and infrastructure.
[22] Constitutional Court of the Republic of Indonesia, Decision No. 66/PUU-XXIV/2026, 29 April 2026, concerning the interpretation of the phrase "state financial loss" in Article 20(5) and (6) of Law No. 30 of 2014, https://jdih.mkri.id/produk-hukum/putusan?frase=66%2FPUU-XXIV%2F2026&jenis=PUU&page=1&search=66%2FPUU-XXIV%2F2026&tahun= (accessed 23 October 2026).
[23] Constitutional Court of the Republic of Indonesia, Decision No. 40/PUU-XXIV/2026, operative decision, 30 July 2026; Constitutional Court of the Republic of Indonesia, "Anggaran MBG Harus Dipisahkan dari Anggaran Pendidikan", 30 July 2026, https://www.mkri.id/berita/anggaran-mbg-harus-dipisahkan-dari-anggaran-pendidikan-25496.
[24] Constitutional Court of the Republic of Indonesia, "Menyoal Konstitusionalitas MBG 'Potong' Anggaran Pendidikan dalam APBN 2026", 5 February 2026, https://www.mkri.id/berita/menyoal-konstitusionalitas-mbg-%E2%80%9Cpotong%E2%80%9D-anggaran-pendidikan-dalam-apbn-2026--24536 (accessed 23 October 2026).

evaluation and development. The classification of expenditure must therefore reflect the substance of these core components; the indirect support that nutrition provides to learning does not automatically convert all program expenditure into education operating costs.[25]

The transitional provisions require careful interpretation. The Elucidation of Article 22(3) of the 2026 APBN Law was given conditional effect for 2026; if adjustments are not completed in 2027, the Court requires at least 20 per cent of the budget to remain protected for the core components of education outside MBG. Earlier separation in the 2027 APBN would be preferable, but the expressly stated final deadline is the 2028 APBN. Neither an interpretation that immediately prohibits all MBG expenditure nor one that allows reduced financing of core education during the transition is consistent with the substance of the decision.

Decisions No. 52/PUU-XXIV/2026 and No. 55/PUU-XXIV/2026 were also delivered on 30 July 2026 in proceedings concerning judicial review of the 2026 APBN Law. The Court held that the reasoning of Decision No. 40/PUU-XXIV/2026 applied mutatis mutandis. Analysis should therefore focus on the operative ruling and reasoning of Decision No. 40 as the principal authority regarding MBG budget classification, without treating the other two cases as separate annulments of the entire MBG policy.[26]

b. Implications for budget administration and good governance

At the implementation level, the Court's ruling creates a need for auditable budget classifications and supporting records. The Government and DPR must align subsequent draft APBN laws with the ruling, while implementing ministries and agencies must adjust planning documents, activity classifications, output indicators, and oversight in accordance with their respective powers. Administrative accountability requires a clear substantive separation between MBG expenditure and financing for the core components of education, not merely the renaming of budget items.

Administrative conduct that meets the definition of discretion may be reviewed in successive stages. First, identify the competent official and the legal

[25] Constitutional Court of the Republic of Indonesia, "Anggaran MBG Harus Dipisahkan dari Anggaran Pendidikan", 30 July 2026, reasoning concerning core education components and the APBN adjustment period.
[26] Constitutional Court of the Republic of Indonesia, "Pertimbangan Hukum Putusan Uji UU APBN TA 2026 Berlaku Mutatis Mutandis", 30 July 2026, https://www.mkri.id/berita/pertimbangan-hukum-putusan-uji-uu-apbn-ta-2026-berlaku-mutatis-mutandis-25505 (accessed 23 October 2026).

basis for the choice made. Second, assess objective reasons and the compatibility of the policy objective with budgetary norms. Third, establish whether a proposed reallocation requires approval or notification under applicable law. Fourth, evaluate compliance with the AUPB, particularly diligence, openness, and the prevention of abuse of authority. Fifth, ascertain whether the adjustment protects core education funding under the Constitutional Court's interpretation. These five steps constitute the authors' analytical framework, not a new set of procedures expressly prescribed by statute.[27]

Oversight must also distinguish legality from effectiveness. Compliance with procedures does not guarantee service quality or nutritional benefits; conversely, the technical success of a program does not itself validate a misclassified budget. Evaluation requires measurable indicators, audits of expenditure, and publication of information enabling the public to assess whether essential education financing remains protected. This approach is consistent with administrative law's role both in limiting public authority and in protecting citizens.[28]

To make oversight operational, compliance in budget administration may be assessed against four categories of documentary evidence: (i) mapping of MBG expenditure and core education components within budget classifications; (ii) the legal basis for authority and approval of revisions under the applicable Ministry of Finance regulations; (iii) traceable output and budget-realization reports; and (iv) documented evaluations and internal oversight of service delivery. These materials permit measured criticism of policy without presuming an actual reduction in education funding before supporting data become available.[29]

c. A framework for limiting discretion based on constitutional rights

The analysis proposes a framework for limiting discretion based on constitutional rights, with three interrelated parameters. The first is the source of authority: adoption of the APBN is assessed under the Constitution and

[27] Law No. 20 of 2003 on the National Education System, Article 48; Law No. 30 of 2014 on Government Administration, Article 10 and Article 24.
[28] Meita Lefi Kurnia, Hukum Administrasi Negara Edisi Revisi (Padang: UAPress, 2026); Aditia Syaprillah, Muhammad Husin Ali, Basyir Nasar, dan Siti Rahmaniah Jamaluddin, Hukum Administrasi Negara: Suatu Pengantar (Yogyakarta: Deepublish, 2025).
[29] Minister of Finance Regulation No. 41 of 2026; Presidential Regulation No. 115 of 2025; Law No. 30 of 2014 on Government Administration, Article 10, Article 24, and Article 25.

legislative budget procedures, whereas implementation decisions are evaluated under officials' powers and administrative law. The second is the substance of the right: financing classifications must prioritize the core components of education and protect the constitutional minimum of 20 per cent as interpreted by the Court. The third is administrative accountability: policy reasons, revision procedures, budget trails, public information, and oversight findings must be traceable.[30][31]

This framework does not present nutritional well-being and education as mutually exclusive rights. MBG may operate as an important public-welfare policy while the constitutional obligation to fund education remains independently fulfilled. The conflict lies not in the objective of supplying nutritious meals, but in whether policy-makers and implementing authorities observe legal limits, classify expenditure correctly, and safeguard core education financing from concealed reductions. The Constitutional Court's ruling supplies a more concrete constitutional benchmark for this administrative assessment.[32]

D. Closing

On the first research question, officials' discretion to alter budget allocations has a specific legal basis and requirements under Law No. 30 of 2014 and must not be equated with the enactment of the APBN Law by the Government and DPR. Discretion that may change allocations is subject to legality, compliance with good-governance principles, and approval or notification procedures appropriate to the particular measure. An allegation of abuse of discretion therefore requires evidence relating to a concrete administrative decision, not merely disagreement over fiscal priorities.

On the second research question, Constitutional Court Decision No. 40/PUU-XXIV/2026 establishes firmer constitutional limits on classifying MBG financing within education expenditure. The Court made the Elucidation of Article 22(3) of the 2026 APBN Law conditionally applicable and required the separation of MBG expenditure that does not form part of core education no later than the 2028 APBN. The transitional period does not remove the duty to protect the minimum budget for core educational components. From an administrative-law perspective, implementation must be duly

[30] Taufiqurohman Syahuri, Teori Konstitusi: Sejarah, Teori, dan Perubahan Konstitusi (Depok: Rajawali Pers, 2023); Constitutional Court of the Republic of Indonesia, Decision No. 40/PUU-XXIV/2026.
[31] The 1945 Constitution of the Republic of Indonesia, Article 31(4); Constitutional Court of the Republic of Indonesia, Decision No. 40/PUU-XXIV/2026.
[32] Law No. 30 of 2014 on Government Administration, Article 22 through Article 26; Law No. 17 of 2003 on State Finance, Article 3.

authorized, documented, transparent, auditable, and consistent with the Court's constitutional interpretation.

It is recommended that the Government and DPR clearly distinguish MBG financing from core education financing when preparing subsequent APBNs, giving priority to adjustment before the Court's final deadline. At ministerial and agency level, each budget change should be supported by a legal basis of authority, written reasons, approval documents when required, expenditure indicators, and transparent oversight arrangements. Supervisory bodies should evaluate both legal compliance and public-service outputs.

Reclassification should be planned beginning with deliberations on the draft 2027 APBN, while observing the Court's ultimate deadline of the 2028 APBN. During the transition, review must do more than compare aggregate education spending: it must identify funding for core educational components outside MBG and demonstrate continued compliance with the constitutional threshold. MBG implementation must also follow the latest governance and service standards, while every budget revision must comply with the documentation, oversight, and approval procedures prescribed by state finance rules.[33]

Further empirical research should examine how the judgment is implemented in APBN documents, ministry and agency activity details, and actual financing of core education components. Such research is necessary because this study is limited to normative analysis and offers no quantitative evidence that financing MBG has actually reduced education quality. By distinguishing normative conclusions from empirical claims, analysis of public policy can remain critical while also being evidence-based.

[33] Constitutional Court of the Republic of Indonesia, Decision No. 40/PUU-XXIV/2026, 30 July 2026, operative decision and reasoning on the 2028 APBN deadline and the 2027 APBN transitional requirements; Minister of Finance Regulation No. 41 of 2026.

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