

Indivisibility Principle of Regional Financial Management In Indonesia

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Abstract

Regional budgets (APBD) have an important role in fulfilling human rights (HAM), but the integration of human rights principles in regional financial management still faces challenges. Separate budget management is contrary to efforts to fulfill human rights comprehensively. This study focuses on aspects of budget policy towards the fulfillment of human rights, especially how the principle of indivisibility as a state obligation is realized in policies and implementation of regional financial policies. This study is a normative legal study with a conceptual and legislative approach. The results of the study indicate that optimal and participatory regional financial planning ensures the fulfillment of basic rights in a comprehensive and interrelated manner, such as the right to health which includes health services, a healthy environment, and social security. The APBN and APBD reflect the sovereignty of the state and the aspirations of the people, with the main goal of achieving community welfare. Budget management must prioritize human rights principles, ensure equality, and integrate economic, social, and cultural rights into policies. Regional governments need to set budget priorities that support the fulfillment of relevant human rights, with the aim of realizing sustainable and equitable development.

I. Introduction

Environmental The Indonesian Constitution, known as the 1945 Constitution (UUD NRI 1945), is essentially the foundation for a welfare state. This is enshrined in the fourth paragraph of the Preamble to the 1945 Constitution, which mandates the state's goal of advancing general welfare so that the welfare of the people can be achieved. (Dicky Eko Prasetyo, Muh. Ali Masnun, Arinto Nugroho, Denial Ikram, 2024). This concept emphasizes that one of the main goals of establishing a state is to advance general welfare for all Indonesian people. (Taklima et al., 2023). The Indonesian Constitution in this context, not only regulates political aspects, but also economic and social aspects.

The success of achieving the goal of a welfare state requires active participation from the community and political will from the government. The community needs to voice their demands constructively, while the government must be responsive to the needs of the people. (Disantara, 2021). A healthy democratic process will be a crucial bridge to addressing social problems such as poverty, unemployment, and injustice. The Indonesian Constitution, as a welfare constitution, emphasizes the need for active state involvement in creating welfare for all citizens. Although challenges exist in its implementation, through cooperation between the government and the people, the ideal of welfare can be achieved through policies that are inclusive and responsive to the needs of the people. (Uyun et al., 2024).

One of the community's needs mandated by the constitution is the fulfillment of Human Rights (HAM). This fulfillment has become a constitutional obligation of the state administration as the duty-bearer. This obligation is enshrined in the Indonesian Constitution, where the state is obligated to respect, protect, and fulfill human rights. (Ed Wensing, 2021). The obligation to fulfill refers to the state's duty to take various steps to ensure that the rights it is obligated to uphold are met to the maximum extent possible.(Chigara, 2019)

The state's efforts to fulfill these obligations, the state is actually related to

2 actions, namely obligations regarding actions (obligations of conduct) and obligations regarding results (*obligation of result*) (Intan Audya, Jeanne D.N Manikb, 2021). The principles of fulfilling human rights include universality, recognition of human dignity, non-discrimination, equality, indivisibility, inalienability, interdependence, and accountability. (Prasetio, 2023). All these principles must be realized in all aspects of fulfillment in Indonesia. One important principle that is the focus of this research is the indivisible principle, which is generally understood as the condition of human rights in their fulfillment cannot be separated from each other. In fulfilling human rights, the government is not allowed to prioritize one right over another, or prioritize the fulfillment of certain rights over others, including the State Budget Policy.

State Budget Policy is an important aspect in fulfilling human rights, considering its purpose is to realize the greatest prosperity of the people. (Disemadi et al., 2020). To achieve the aforementioned prosperity, the Indonesian government must establish interconnectedness between various regional government affairs. Prioritizing one area must consider its impact on others. A human rights-based State Budget Policy underscores this interdependence: fulfilling one right necessitates fulfilling others. This forms the basis of the indivisible principle of human rights.

However, Indonesia faces a challenge: an outdated understanding that prioritizes certain human rights over others, creating a hierarchy. (Reyes-García et al., 2022). In this context, human rights are categorized and prioritized based on type, such as civil and political rights, and economic, social, and cultural rights. This understanding acknowledges that certain human rights can be prioritized over others, or that different emphasis can be placed on specific rights, with some considered more fundamental or important than others. (Lahaling et al., 2022). For example, the government prioritizes the budget for education rights or health rights without prioritizing other rights, such as food, housing, a healthy environment, and so on. (Lobato, 2024). Indeed, policies that prioritize education and health while neglecting other rights ultimately hinder the full realization of human rights. It's impossible to achieve comprehensive human rights fulfillment without addressing all aspects equally. (Razmetaeva & Sydorenko, 2021).

This research focuses on budget policies and their role in fulfilling human rights, particularly how the principle of indivisibility—a state obligation—is implemented in regional financial policy and practice. The study will examine spending policies related to human rights, including education, health, food, and housing. The author will describe, analyze, and propose new ideas for fulfilling human rights in Indonesia, specifically how regional budgets (APBD) can be used to achieve this goal.

The research aims to answer two main questions: First, how is the state's obligation to ensure the indivisibility of human rights implemented in Indonesia's regional financial management? Second, what legal policy model for indivisibility in regional financial management can best ensure the fulfillment of human rights in Indonesia?

2. Research Method

This research is a normative legal study focusing on the analysis of the indivisible principle in relation to human rights within regional financial management in Indonesia. (Diantha, 2017). As a normative legal study, this research focuses on doctrinal legal analysis. The primary legal materials used in this research consist of the 1945 Constitution of the Republic of Indonesia (UUD NRI 1945), Law No. 23 of 2014 on Regional Government (UU Pemda), and Law No. 1 of 2022 on Financial Relations between the Central Government and Regional Governments (UU Hubungan Keuangan Pusat dan Daerah). Secondary legal materials include books, journal articles, and research results discussing regional finance and human rights. Non-legal materials include legal dictionaries. The approaches used are the legislative and conceptual approaches.

3. Results and Discussion

The State's Obligation to Implement the Principle of Inseparability or Indivisibility in the Process of Regional Financial Management in Indonesia

The importance of human rights (HAM) in a constitutional state is fundamental and forms a cornerstone for ensuring justice, equality, and the dignity of every individual. The state has an obligation to protect human rights without discrimination. (Bunt et al., 2020). This includes guaranteeing that every individual enjoys these rights and acting to uphold the law when violations occur. In a constitutional state, all individuals must be treated equally before the law. This includes the supremacy of the rule of law, ensuring that no one is above the law, including those in power. (Razmetaeva & Sydorenko, 2021). The rule of law serves to limit the state's power over individuals, thereby preventing abuse of power and human rights violations.

Human rights are the mainstay of a democratic country (Hasani & Halili, 2022). With the protection of individual rights, society can actively participate in political and social processes. Human rights protection helps create social justice by ensuring that all citizens have equal access to their fundamental rights, including civil, political, economic, social, and cultural rights. (Mim, 2020). In summary, human rights play a vital role in a constitutional state by guaranteeing the protection and respect of the dignity of every individual. Efforts to strengthen the legal framework and raise public awareness of the importance of human rights are crucial steps towards creating a just and prosperous society. (Dicky Eko Prasetyo, 2021).

The human rights aspect is closely related to the state budget, especially in the context of fulfilling the basic rights of the community. (Disantara, 2020). The national budget should be designed to ensure a fair redistribution of income, so that all segments of society, especially the less fortunate, can meet their basic needs. The budget also serves to provide essential public goods and services, such as education, health, and infrastructure, which are part of economic, social, and cultural rights (Kadir et al., 2024). The state has an

obligation to fulfill these rights by making the most of available resources. (Ed Wensing, 2021). This includes transparent planning and reporting on budget allocations for the fulfillment of human rights. Adequate budget allocation is a key indicator in measuring the state's commitment to fulfilling human rights. For example, budgets for the health and education sectors should reflect efforts to fulfill social and economic rights. Data and indicators related to human rights fulfillment can be used to evaluate the effectiveness of budget spending in achieving Sustainable Development Goals (SDGs) related to basic rights. (Fleetwood, 2020). Overall, the national budget plays a crucial role in fulfilling human rights. With proper planning and management, the budget can be an effective tool to ensure that all individuals enjoy their fundamental rights.

In relation to fulfilling human rights through the national budget, one important aspect is through local budgets. Local budgets, officially known as the Regional Revenue and Expenditure Budget (APBD), are the annual financial plans of regional governments in Indonesia. The APBD is drafted and approved by the Regional People's Representative Council (DPRD) and enacted through regional regulations. The APBD fiscal year runs from January 1st to December 31st each year. The APBD comprises several key components, including(Kamilah, 2021):

- a. Local Original Income (PAD). Includes local taxes, local levies, and results of managing local assets.
- b. Balancing Fund Section. Including Revenue Sharing Fund, General Allocation Fund (DAU), and Special Allocation Fund.
- c. Other Legitimate Income. Such as grants and financial assistance from the central government or other regional governments.

The APBD has several important functions in regional financial management, including:(Radic & Kuswandi, 2021):

- a. Authorization that is the legal basis for implementing income and expenditure.
- b. Planning is a guideline for planning regional government programs and

activities.

- c. Supervision aimed at ensuring financial management is in accordance with applicable provisions.
- d. Communication means conveying development priorities to the community and the government's commitment to meeting public needs.

Thus, the APBD functions as a vital policy instrument in improving public services and community welfare in a region.

The legal policy for fulfilling human rights in regional (national) finance in Indonesia is based on two key principles. Firstly, the Indonesian constitutional order, particularly Article 23 of the 1945 Indonesian Constitution. This article emphasizes two crucial points. First, national/regional finances are structured as a manifestation of people's sovereignty, meaning that the people have control over the management of state finances. Second, state finances must be implemented to achieve the greatest possible prosperity for the people. Therefore, in Indonesian state finance legal policy, law serves as a means to achieve welfare and to fulfill human rights.

Secondly, the legal policy for fulfilling human rights in regional (national) finance in Indonesia is also based on international conventions. Many articles mandate states to allocate budgets for fulfilling human rights, but Article 2(1) of the ECOSOC Convention specifically instructs states to allocate budgets/resources to fulfill human rights. (Kouros et al., 2024). This obligation requires the state to fulfill human rights progressively and it is not permissible to use a lack of state resources as a reason to delay, stop, or otherwise prevent the fulfillment of human rights.

However, the above legal policy has not yet been fully realized in the regulations governing regional finance in Indonesia. This is due to several factors, including:

First, the concept of mandatory expenditures is still firmly held within the

Indonesian budgeting framework. This is particularly true in the areas of education and healthcare. Education is mandated by Article 31(4) of the 1945 Constitution and Article 49(1) of Law No. 20 of 2003 on the National Education System, which requires the state to allocate 20% of its budget to this sector. Meanwhile, in the healthcare sector, from 2009 to 2023, the state has been obligated to allocate 10% of the APBD and 5% of the APBN to healthcare. There are also similar policies, such as the requirement to allocate 10% of equalization funds to village funds.

Secondly, the Regional Government Law and the Law on Central and Regional Financial Relations, which serve as the primary foundation for regional financial management, have not yet fully integrated human rights principles in a comprehensive manner. While they have accommodated some aspects of human rights, particularly in fulfilling health and education budgets, these policies have actually backfired on the government. This is because these policies are highly contradictory to the principle of indivisibility. In the context of fulfilling human rights, regional financial management in Indonesia still adheres to the old principle of the division of human rights. This concept refers to human rights that can be separated or divided into different parts or categories, or classifying certain rights as a priority over others. Of course, the policy of dividing human rights is an action that contradicts the legal policy of fulfilling human rights.

The division in regional financial management in Indonesia is patterned through two forms: hierarchy and priority. The hierarchy of human rights here is interpreted as a regulation that classifies human rights based on their level of importance and priority. Both of these forms place some human rights above others depending on their level of importance or priority. In this context, human rights are grouped or classified based on their type. The approach in both of these laws leads to the separation or a gradual effort to fulfill human rights.

The fulfillment of human rights (HR) is inherently indivisible and should be respected and protected in its entirety. In Indonesia, human rights are

regulated in various regulations, including Law Number 39 of 1999 on Human Rights, which affirms that human rights are fundamental rights inherent to every individual and are universal. Human rights apply to all people without discrimination. Every individual has the right to protection and respect for their rights, regardless of their social, economic, or cultural background. Human rights are interconnected and indivisible. For example, the right to life cannot be separated from the right to freedom of expression. (Boyle, 2021). The fulfillment of one right often depends on the fulfillment of others. The state has a primary obligation to protect, respect, and fulfill human rights. This includes creating policies that support the fulfillment of these rights and imposing sanctions for violations. Therefore, the fulfillment of human rights must be carried out comprehensively and not piecemeal. Every element of society, including the government and individuals, has a role in upholding and enforcing human rights to achieve justice and common welfare. (Jahan et al., 2023).

Efforts to realize the principle of indivisibility in regional financial management in Indonesia can be made by conducting optimal and participatory regional financial planning. Regional financial planning in Indonesia to realize the principle of indivisibility in regional financial management in realizing human rights is carried out by formulating the interconnectedness between one right and another. (Rukmono et al., 2024). For example, the right to health must be understood comprehensively, encompassing the right to optimal healthcare services, the right to a healthy environment, and rights related to social security in the health sector. This serves to emphasize the realization of regional financial planning in Indonesia to realize the principle of indivisibility in regional financial management in realizing human rights.

From the above explanation, it can be concluded that the Regional Budget (APBD) plays an important role in fulfilling human rights, with functions of planning, authorization, supervision, and communication. The legal policy of regional finance in Indonesia aims to fulfill human rights, but currently, there are still challenges in integrating human rights principles into regional financial management. In addition, the concept of separate budget

management (hierarchy and priority) contradicts the principle of fulfilling human rights fully and comprehensively. The fulfillment of human rights must be carried out comprehensively, without separating rights from each other. Therefore, optimal and participatory regional financial planning is needed to ensure that these rights are interconnected and fulfilled simultaneously; for example, the right to health, which includes healthcare services, a healthy environment, and social security.

Inseparable Legal Policy Model in Regional Financial Management to Ensure Fulfillment of Human Rights in Indonesia

The state budget is essentially a manifestation of sovereignty. Sovereignty is seen in the state's authority to regulate and determine its own budget without interference from other parties. The State Budget (APBN) reflects the priorities that will be used to achieve development goals. (Akhdlori & Delawillia Kharisma, 2023). This is what causes tax collection and the allocation of resources to fund public services—all expressions of sovereignty—meaning that APBN policies must remain focused on the interests of the people.

The Indonesian Constitution emphasizes that sovereignty is held by the people. Based on this, the APBN is entirely a reflection of the people's aspirations. The government can only implement the APBN after obtaining approval from the people's representatives, and this approval is because the people's representatives hold sovereignty in the budgetary field. (*hak untuk begrooting*) (Rompegading & Handayani, 2023).

The above also applies to local governments. The right to regulate, manage, and determine for themselves in local government is an attributive authority guaranteed in the constitution. Attributive authority is also accompanied by financial authority implemented fairly and in accordance with the goal of maximizing the welfare of the people (Kurniawan, Samsithawrati, Disantara, Thuong, et al., 2025). Regional finances, as sovereignty described above, are reaffirmed by legal provisions stating that the APBD is an annual plan approved by the representative body. This results in budgets managed by local governments being based on and for purposes established by law. Thus, the

APBD becomes a policy instrument that describes a comprehensive statement and plan of the local government's main choices for each year. The main choices of the local government here are manifestations of philosophical, political, and technocratic values, which serve as the basis for the people's representatives in determining the direction of the community's goals to be built. And in this context, it is seen how local governments carry out the state's obligations in fulfilling human rights.

In order to process the values above, the APBD function must be designed effectively and efficiently in order to achieve standards and fulfill human rights obligations. Integrating human rights principles and standards into or as part of the regional budgeting process is mandatory, as the framework of standards and principles helps ensure more sustainable and equitable development outcomes. There are at least 3 influences of human rights on APBD policies, namely (Lobato, 2024): First, ensuring that the government's main economic policy documents are developed and implemented not only in accordance with government priorities but also in accordance with human rights law that binds all governments. Second, ensuring that the government provides a fair and appropriate budget allocation for expenditures in important areas such as health, education, access to justice, and employment. Third, the human rights focus is not only on who has access to government goods and services, but also on continuously improving the availability, accessibility, and quality of those government goods and services.

International law mandates that the enforcement and fulfillment of human rights are the obligations of the state. The enforcement and fulfillment of human rights must be carried out by the state based on two main principles, namely *pacta sunt servanda* and good faith. (Apriyani, 2024). These two principles require states to implement human rights fulfillment principles honestly and in accordance with human rights fulfillment standards, which have consequences for the obligation to allocate budgets for human rights fulfillment.

The fulfillment of human rights, especially economic and social rights by

the state, requires enormous resources. It can almost be said that without budgetary resources, it is certain that the economic and social rights of citizens cannot be fulfilled (Dewi et al., 2022). On this basis, if it is the state's obligation to fulfill human rights, then the fulfillment process is also mandatory for the state. This means that the provision of a certain amount of budget for the fulfillment of human rights above is mandatory. Several international instruments and their commentaries indicate that there is an obligation for a number of states to provide a certain amount of resources/budget to fulfill human rights, for example: the state's obligation to allocate adequate budgets for women. The state's obligation to allocate budgets for humanitarian, child, and other programs.

National law also emphasizes the obligation to fulfill economic and social rights with resources and budgets (Kurniawan, Samsithawrati, Disantara, Nutakor, et al., 2025). The Constitution affirms that the fulfillment of human rights is the responsibility of the government. Thus, the government is burdened with the obligation of mandatory spending, both directly and indirectly, to allocate budgets in order to fulfill human rights. For example, regarding the obligation to allocate education budgets, the government's obligation to provide health facilities and public services, the environment, the protection of the poor and social communities, and so on. This indirectly requires the government to allocate budgets for its fulfillment.

An equally important obligation for the fulfillment of human rights in budget management is ensuring equality. Allocation and expenditure must not discriminate, and must be implemented in such a way as to promote equality. The government can allocate additional funds for programs that benefit historically disadvantaged groups to enable these groups to enjoy their rights equally with others in society. This is because in the budget, regional government policies must be guided by the principles of human rights, including indivisibility, which is the focus of this writing. Therefore, in the Indonesian constitution, budget policy is not only an economic and administrative instrument but also an instrument of the state's obligation to fulfill human rights.

Efforts to realize human rights-based legal policies in regional budget management in implementing the principle of indivisibility or inseparability are very important because regional budget management is crucial to ensure that all citizens receive their rights equally and integrally. This concept prioritizes the principle that economic, social, and cultural rights (Ekosob) cannot be separated from each other and must be accommodated in every aspect of regional budget management. In this regard, local governments need to set priorities in implementing regional budgets, namely which are priority human rights with the relevance of many human rights to human rights that are not a priority and the scope of human rights relevance that tends to be less.

4. Conclusion

Regional budgets (APBD) are crucial for fulfilling human rights (HAM), but integrating HAM principles into local financial management remains challenging. A fragmented approach to budgeting contradicts the holistic fulfillment of HAM. Therefore, optimal and participatory regional financial planning is essential to ensure comprehensive and interconnected fulfillment of fundamental rights. This includes rights like the right to health, encompassing healthcare services, a healthy environment, and social security.

National budgets, at both the central (APBN) and regional (APBD) levels, reflect national sovereignty and the people's aspirations, ultimately aiming for societal well-being. APBN and APBD are designed to fulfill human rights (HAM), especially economic and social rights, through fair and equitable resource allocation. The government is responsible for allocating sufficient funds to meet these rights, adhering to international and national legal provisions. Therefore, budget management must prioritize HAM principles, ensuring equality and the integration of economic, social, and cultural rights in all policies. Local governments should also prioritize budget allocations aligned with the most relevant human rights, fostering sustainable and equitable development.

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