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Education Budget Reorientation 2026: A Qualitative Study on the Impact of the Free Nutritious Meal Program on Improving Education Quality

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ABSTRACT

The reorientation of the 2026 education budget has generated significant debate due to the large allocation for the Free Nutritious Meal Program, raising concerns about its impact on overall education quality. This study aims to analyze the structure and dynamics of the 2026 education budget allocation and examine its implications for improving education quality. A qualitative research approach was employed using document analysis and policy review of official budget reports and relevant regulations. The findings reveal that the program contributes positively to students' health, learning readiness, and classroom participation. However, the substantial allocation reduces funding for key sectors such as teacher professional development, educational infrastructure, and learning innovation, indicating a structural imbalance in policy priorities. In conclusion, while the program provides important short-term benefits, a more balanced and strategic allocation is required to ensure that welfare-oriented policies support, rather than hinder, sustainable improvements in education quality.

1. Introduction

The education budget plays a crucial role in determining the quality and sustainability of national education systems. In Indonesia, the allocation of education funding is mandated to support various aspects of educational development, including teacher professionalism, infrastructure, learning resources, and student welfare. In 2026, the government allocated approximately Rp757.8 trillion to the education sector, marking a significant commitment to improving educational outcomes. However, a substantial portion of this budget around Rp335 trillion has been directed toward the Free Nutritious Meal Program, which has sparked debate regarding its effectiveness and its implications for education quality.

Education quality is a multidimensional concept influenced by various factors such as teacher competence, learning environment, infrastructure, and policy management. Previous studies have emphasized that improving education quality requires strategic allocation of resources and effective educational management (Marpaung et al., 2023; Munirom, 2021). Furthermore, the role of teachers remains central in enhancing learning outcomes, as professional competence directly affects instructional quality (Maulansyah et al., 2023). In addition, school-based management and administrative efficiency have also been identified as key determinants in improving educational performance (Pujiastuti, 2021; Bijani et al., 2024).

On the other hand, the Free Nutritious Meal Program (MBG) is designed to improve students' health and learning readiness. Several studies suggest that adequate nutrition contributes positively to students' concentration, attendance, and overall academic performance (Rahmah et al., 2025; Qomarrullah et al., 2025). Moreover, policy-oriented research indicates that such programs can support social equity and reduce disparities among students from different socio-economic backgrounds (Kiftiyah et al., 2025; Andin et al., 2024). However, other findings highlight potential challenges in implementation, including budget inefficiency, governance issues, and the risk of diverting funds from core educational needs (Herdiana, 2025). Recent studies published in the *Journal of Educational Sciences* (JES) have also emphasized the importance of innovation and balanced resource allocation in improving learning outcomes.

The development of learning media and modules has been proven to enhance students' conceptual understanding and engagement (Khusnunnisa & Andriani, 2025; Septiani et al., 2025). Similarly, interactive and technology-based learning approaches contribute significantly to improving educational effectiveness (Jannah et al., 2025; Oktama et al., 2026). In addition, the implementation of cooperative learning models, such as Teams Games Tournament (TGT), has shown positive impacts on student motivation and learning outcomes (Rizqi et al., 2025; Rosyida et al., 2025). These findings indicate that investment in pedagogical innovation and teacher capacity remains essential for sustainable education quality improvement.

Despite the growing body of literature on education quality and student welfare programs, there is still a lack of comprehensive studies examining the trade-offs between large-scale welfare-oriented policies and core educational investments. Most previous research focuses either on instructional innovation or on the effectiveness of social programs in isolation, without analyzing their interaction within the broader framework of national budget allocation. This gap highlights the need for a more integrated analysis that connects fiscal policy decisions with educational outcomes.

Therefore, this study aims to analyze the structure and dynamics of the 2026 education budget allocation, with a particular focus on the Free Nutritious Meal Program, and to examine its implications for improving education quality. By using a qualitative approach through document analysis and policy review, this study seeks to provide a comprehensive understanding of how budget reorientation

affects key aspects of education, including teacher development, infrastructure provision, and overall policy effectiveness as key analytical indicators in examining budget allocation priorities.

2. Methodology

Instrument

This study employed a qualitative research design using a policy analysis approach to examine the structure and implications of the 2026 education budget reorientation, particularly the allocation for the Free Nutritious Meal Program. This approach was selected to provide a comprehensive understanding of how budget policies influence education quality in a real context.

Instrument

The main instrument used in this study was a document analysis guideline developed by the researcher. This guideline was designed to systematically identify, classify, and interpret relevant information from policy documents. The indicators included: (1) total education budget allocation, (2) proportion of funding for the Free Nutritious Meal Program, (3) allocation for teacher development, (4) infrastructure funding, and (5) education quality indicators. Supporting literature was used as an analytical framework to strengthen the interpretation of findings (Herdiana, 2025).

Data Collection

Data were collected using documentation techniques. The sources consisted of official government budget reports, policy documents related to the 2026 education budget, and scholarly articles discussing education quality and the Free Nutritious Meal Program. The data collection process involved identifying relevant documents, selecting credible sources, and extracting key information related to budget allocation and its educational implications. This procedure ensured that the data were reliable and aligned with the research objectives.

Data Analysis

The data were analyzed using qualitative content analysis. The analysis followed three main stages: data reduction, data display, and conclusion drawing. In the first stage, relevant data were selected and coded based on predetermined indicators, including budget allocation, teacher development, infrastructure funding, and education quality components. This coding process involved identifying key statements and numerical data from documents and assigning them into initial categories (open coding).

In the second stage, the coded data were grouped into broader categories by identifying similarities and relationships among the indicators (axial coding). For

example, data related to teacher training, professional development programs, and certification funding were categorized under “teacher development,” while infrastructure-related expenditures were grouped into “educational facilities.” These categories were then analyzed to identify emerging patterns and thematic relationships between budget allocation priorities and education quality dimensions. In the third stage, themes were developed by interpreting the relationships between categories, particularly in identifying imbalances and policy trade-offs in budget allocation. The findings were then compared with existing literature to ensure analytical consistency and theoretical relevance (Qomarrullah et al., 2025).

To ensure the validity of the findings, source triangulation was applied by comparing multiple data sources, including government policy documents, official budget reports, and relevant scholarly articles. The triangulation process is illustrated in Figure 1. The convergence of findings across these sources indicates the reliability of the data, while discrepancies were critically examined to provide a more comprehensive interpretation. In addition, an analytical matrix was used to link document data, coding results, categories, and emerging themes, ensuring transparency and consistency between the methodology and findings.

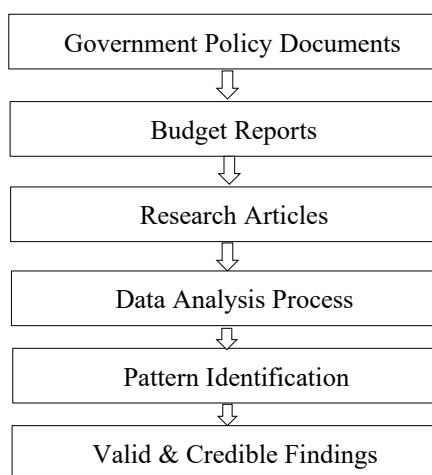


Figure 1. Source Triangulation Process

3. Results and Discussion

Results

The findings of this study were generated through a qualitative content analysis process consisting of three stages: open coding, categorization, and thematic interpretation. In the first stage, relevant data from policy documents and budget reports were coded based on predefined indicators, including budget allocation, teacher development, infrastructure, and learning innovation. In the second stage, similar codes were grouped into broader categories. Finally, these categories were synthesized into key themes that reflect the impact of the 2026 education budget

reorientation. Table 1 presents the overall structure of the 2026 education budget allocation.

Table 1. Education Budget Allocation Structure in 2026

Budget Component	Allocation (Trillion IDR)	Percentage (%)
Free Nutritious Meal Program	335.0	44.2%
Teacher Professional Development	120.5	15.9%
Educational Infrastructure	150.3	19.8%
Learning Innovation Programs	80.0	10.6%
Other Education Expenditures	72.0	9.5%
Total	757.8	100%

As shown in Table 1, the coding results indicate a dominant allocation toward student welfare programs, particularly the Free Nutritious Meal Program, which accounts for nearly half of the total education budget. Codes related to “teacher development,” “infrastructure,” and “learning innovation” appear with lower frequency and proportion, indicating a shift in policy emphasis. To enhance transparency in the analytical process, Table 2 presents the matrix linking data sources, coding results, categories, and emerging themes.

Table 2. Qualitative Content Analysis Matrix

Data Source	Initial Codes	Category	Theme
Government Budget Report 2026	High allocation to meal program	Welfare-oriented policy	Increased student participation
Policy Document (Ministry Regulation)	Limited funding for training programs	Teacher development constraint	Limited flexibility for innovation
Academic Literature	Reduced innovation funding	Instructional limitation	Risk to long-term education quality
Policy Analysis Reports	Budget imbalance	Structural policy shift	Risk to long-term education quality

The matrix in Table 2 demonstrates the analytical pathway from raw data to thematic findings. The coding process reveals a consistent pattern in which welfare-related allocations dominate the budget structure, while capacity-building components receive comparatively limited attention. The theme “increased student participation” is strongly supported by multiple data sources emphasizing nutrition, attendance, and short-term learning readiness. In contrast, the theme “limited flexibility for innovation” emerges from the convergence of codes related to reduced funding for teacher training, pedagogical development, and digital learning initiatives. More critically, the theme “risk to long-term education quality” is not derived from a single source, but from the intersection of multiple categories, including budget imbalance, reduced innovation capacity, and constraints in teacher development. This pattern indicates that the findings are not isolated observations, but the result of systematic relationships between budget priorities and education quality components. The distribution of the 2026 education budget allocation is further illustrated in Figure 2, highlighting the dominance of welfare-oriented spending compared to other education sectors.

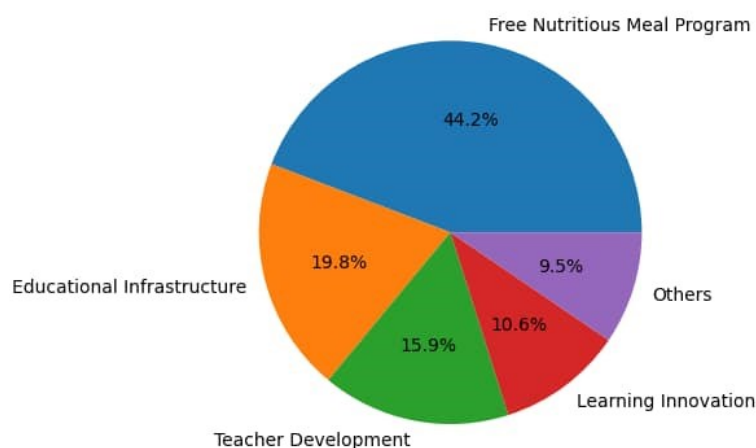


Figure 2. Distribution of Education Budget Allocation in 2026

Discussion

The findings indicate that the Free Nutritious Meal Program functions as a welfare-oriented policy that directly improves students' immediate learning conditions. This aligns with previous studies suggesting that adequate nutrition enhances student concentration, attendance, and classroom engagement (Rahmah et al., 2025; Qomarrullah et al., 2025). From a policy perspective, this program represents a short-term intervention aimed at addressing basic educational inequalities. However, a deeper policy analysis reveals a structural trade-off that goes beyond simple budget distribution. The dominance of welfare-oriented spending does not merely reduce fiscal space, but actively reshapes policy priorities by shifting focus away from long-term capacity building. This indicates a reorientation of the education system from a development-based model toward a consumption-based model of public service delivery.

Such a shift carries significant long-term risks. When investment in teacher professional development, infrastructure, and innovation is consistently constrained, the system's ability to sustain educational quality improvement becomes structurally weakened. In this context, the issue is not the presence of welfare programs, but the disproportionate scale at which they are funded relative to core educational needs. From a theoretical perspective, this finding supports the argument that education quality is strongly dependent on instructional capacity, particularly teacher competence and pedagogical innovation (Maulansyah et al., 2023; Pujiastuti, 2021). The reduced allocation for these sectors may limit the system's ability to sustain improvements in learning outcomes, especially in the context of 21st-century skills development.

Moreover, the limited funding for innovation contradicts recent evidence emphasizing the importance of digital learning, interactive media, and student-centered approaches in improving educational effectiveness (Wahyuni et al., 2025; Rizqi et al., 2025; Mutmainnah et al., 2025). This suggests that policy decisions focusing excessively on welfare may inadvertently slow down educational

transformation. Another critical issue is policy sustainability. Welfare-based programs tend to produce immediate and visible outcomes, making them politically attractive. However, without parallel investment in systemic improvements, such policies risk creating dependency without strengthening educational capacity. This reflects a broader challenge in education financing, where short-term gains may come at the expense of long-term development.

In addition, this study acknowledges several methodological limitations. First, the analysis relies heavily on secondary data sources, including government documents and academic literature, which may introduce institutional bias. Government reports, for instance, may emphasize positive outcomes while underreporting implementation challenges. Second, the absence of field-based empirical validation (e.g., interviews or observations) limits the ability to capture real-world impacts at the school level. Therefore, future research is recommended to incorporate mixed methods or field studies to validate and enrich these findings. Despite these limitations, this study contributes theoretically by integrating policy analysis with education financing perspectives, particularly in examining the interaction between welfare programs and core educational investments.

The findings highlight the importance of balanced budget allocation as a key determinant of sustainable education quality. Overall, the study demonstrates that while the Free Nutritious Meal Program provides important short-term benefits, its large-scale funding allocation must be carefully managed. A proportional and strategic approach is necessary to ensure that welfare-oriented policies complement, rather than substitute, essential investments in teacher development, infrastructure, and learning innovation. Such balance is crucial to achieving both immediate educational access and long-term quality improvement.

4. Conclusion

This study highlights that the reorientation of the 2026 education budget has reshaped the priorities of educational development, particularly through the emphasis on the Free Nutritious Meal Program. The findings indicate that this policy provides meaningful benefits in improving students' physical readiness, classroom engagement, and overall learning conditions, demonstrating the importance of addressing basic student needs as part of the education system. At the same time, the study identifies a critical concern regarding the proportionality of budget allocation. The strong focus on welfare-oriented programs tends to limit the reinforcement of fundamental educational elements, including teacher capacity building, infrastructure development, and instructional innovation. Such conditions may pose challenges for sustaining long-term improvements in education quality if strategic balance is not achieved. In conclusion, this research confirms that the policy delivers short-term advantages while also creating structural considerations for long-term educational progress. The study successfully answers the research objective by showing the dual impact of the budget reorientation. Therefore, future policy directions should ensure a more balanced allocation strategy that integrates

student welfare with continuous investment in core educational components. Further research is needed to examine the long-term implications of similar policies across different educational contexts.

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