

Legal Philosophy's Role in Human Rights and Fiscal Governance: Indonesia and the Philippines Comparative Insights

Yanti Aneta¹, Asna Aneta², Rustam Tohopi³, Pebriyanto A. Hulinggi⁴,

Princess Alyssa D. Tee-Anastacio⁵

¹²³⁴Fakultas Ilmu Sosial, Gorontalo State University, Gorontalo, Indonesia,

⁵Our Lady of Fatima University, Valenzuela Campus, Philippines

✉ Corresponding author: yantianeta@ung.ac.id

Abstract

As decentralization intensifies across Southeast Asia, local governments are playing an increasingly vital role in delivering fundamental rights such as education, healthcare, and social welfare. However, fiscal decision-making at the local level is often driven more by political interests than by normative legal values, resulting in disparities in the fulfillment of human rights. This article addresses the critical gap in the insufficient integration of legal-philosophical principles—such as justice, equity, and the rule of law—into local fiscal policy frameworks. This research adopts a normative-juridical method with a comparative and conceptual approach. Data were analyzed through classical and contemporary legal-philosophical perspectives to evaluate the extent to which legal norms are either upheld or neglected in budgeting processes and fiscal governance. The findings reveal that Indonesia's legal framework emphasizes decentralization and participatory budgeting but lacks mechanisms to ensure rights-based fiscal priorities. Conversely, the Philippines exhibits stronger civil society engagement in local fiscal issues but faces challenges of legal fragmentation and weak enforcement. Both countries demonstrate a limited philosophical foundation in fiscal policymaking, which undermines the realization of social and economic rights. This study concludes that embedding legal philosophy into local fiscal governance is essential for advancing the substantive fulfillment of human rights. The article recommends the institutionalization of rights-based budgeting principles, enhanced legal education for local officials, and stronger normative alignment between decentralization laws and human rights obligations.

Keywords: Legal Philosophy, Human Rights, Local Fiscal Governance.

A. INTRODUCTION

Decentralization has become a primary strategy in governance in Southeast Asia, including Indonesia and the Philippines (Ghulam Yahya Khan et al. 2025).

Local governments have a significant responsibility in fulfilling the basic rights of the community, such as education, health, and social welfare (Ghafoor, Khan, and Shabbir 2023). However, in practice, local fiscal policies are often based more on political or technocratic considerations (Xia and Zhang 2025), and it has not fully referred to normative legal principles. This creates a gap in the protection of human rights, especially social and economic rights, which are highly dependent on the distribution of local budgets (Dicky Eko Prasetyo, Muh. Ali Masnun, Arinto Nugroho, Denial Ikram 2024). Legal philosophy actually has great potential in providing a normative direction for fiscal justice and the formulation of rights-based budget policies (Bisoyi 2025). Considering this condition, this research attempts to examine the role of legal philosophy in strengthening the fulfillment of human rights through local fiscal governance in Indonesia and the Philippines, focusing on two main questions: (1) how does legal philosophy frame the principle of justice in local fiscal policy, and (2) to what extent can the integration of legal philosophy strengthen the protection of human rights in fiscal governance in both countries?.

Previous research has highlighted issues of decentralization and fiscal policy in Southeast Asia, but most have not paid specific attention to the integration of legal philosophy. Sarah Shair-Rosenfield, in *Regional Studies*, reviews the mechanisms of intergovernmental fiscal coordination in Indonesia and the Philippines in the context of decentralization, but does not touch upon the normative aspect of social justice that is the essence of legal philosophy (Shair-Rosenfield 2025). Aphinop Hadpakdee, in the *Journal of Modern Academic Social Science*, discusses local democratic reform and the shift in fiscal responsibility, but tends to emphasize institutional aspects rather than the ethical or philosophical dimensions of policymaking

(Hadjapakdee 2025). Muhammad Isa Alamsyahbana and Rachmad Chartady, in the *Jurnal Ilmiah Akuntansi Kesatuan*, highlight public participation in the implementation of blue economy policies in Southeast Asia, but have not yet addressed the relevance of justice or the rule of law in local fiscal processes (Alamsyahbana and Chartady 2025). These three studies show that the study of legal philosophy in the context of human rights and public budgeting remains a largely unexplored area.

This gap highlights the importance of a new approach that not only compares legal and institutional structures but also evaluates how legal values can be operationalized in local fiscal policy. This research differs from previous studies by combining a legal philosophy approach with a comparative analysis of fiscal decentralization policies. Therefore, this research contributes both theoretically and practically: it offers a new understanding of the importance of normative foundations in budget decision-making and encourages strengthening the fulfillment of citizens' fundamental rights through legal instruments and fiscal policy. The aim of this research is to develop a conceptual framework that bridges the gap between the principle of justice in legal philosophy and local budgeting practices that prioritize human rights. This approach is expected to provide a basis for more ethical and rights-based local fiscal policy reform.

This research employs a normative juridical method with conceptual and comparative legal approaches (Hamzani et al. 2023). Legal materials used include legislation, constitutions, legal doctrines, legal philosophy literature, and local fiscal policies from Indonesia and the Philippines. Data was collected through literature reviews and relevant legal documentation. Analysis was conducted qualitatively

using a framework of classical and contemporary legal philosophy, such as John Rawls's theory of distributive justice and Ronald Dworkin's principles of social rights. A comparative approach was used to assess the differences and similarities in the application of justice within the fiscal decision-making processes of both countries. The results of this analysis are expected to provide normative and practical recommendations for local fiscal governance that prioritizes the protection of human rights (Rohman et al. 2024).

B. RESULT AND DISCUSSION

1. The Role of Legal Philosophy in Framing the Principle of Justice in Local Fiscal Policy

Legal philosophy serves as a normative foundation, explaining the reasons behind the creation of law and the ethical direction of its application (Singh 2025). In the context of local fiscal policy, legal philosophy is tasked not only with determining what is legally permissible, but also with how the law accommodates justice (Zhao and Yuan 2025). The formulation and implementation of budgetary policies should not be based solely on administrative rules, but must be rooted in principles of justice that prioritize human dignity (B. W. Dicky Eko Prasetyo, Muh Ali Masnun 2024). A legal philosophy approach transforms fiscal policy from a purely technical exercise into a tool for correcting social inequalities and realizing substantive justice. This perspective is particularly relevant when we observe that many local fiscal policies fail to meet the needs of vulnerable groups due to a lack of focus on the moral values underpinning the law. Therefore, legal philosophy offers an ethical and reflective framework that can enhance the normative dimension of local fiscal policy (Disantara et al. 2022)(Harianto 2025). One of the most influential

approaches in the philosophy of justice is John Rawls's theory of distributive justice. Rawls proposes two principles of justice: first, everyone has an equal right to basic liberties; second, social and economic inequalities are only justifiable if they benefit the least advantaged (Westerstrand 2025). This principle directly impacts local budget distribution, requiring greater resource allocation to marginalized groups. In Indonesia and the Philippines, a Rawlsian philosophy necessitates proactive allocation of education, health, and social security budgets to poor areas and vulnerable populations (Prasetio, Masnun, and Widodo 2025). This Rawlsian approach urges fiscal policymakers to consider policies not just for efficiency, but also for their commitment to social justice (Lin 2024). Consequently, legal philosophy can frame budget priorities based on distributive justice, rather than solely on budgetary rationality or political considerations.

The Rawlsian approach promotes strengthening needs-based, rather than potential-based, budget design. The principle of "fair equality of opportunity" demands that every individual, regardless of socioeconomic background, has equitable access to essential public services (Roberts-Cady 2025). This means that education budgets shouldn't be allocated evenly, but should focus on groups whose access is hampered by geography, gender, or social status. This is where legal philosophy demonstrates its strength: as an ethical framework capable of justifying affirmative action without resorting to discrimination (H. W. Dicky Eko Prasetio, Muh Ali Masnun 2024). This implementation could take the form of a needs-based budgeting mechanism that is progressive towards the most disadvantaged regions and communities (Acharya and Zafarullah 2024).

Ronald Dworkin expands the discourse on justice by emphasizing the importance of rights as moral and legal principles (Ibric 2023). In a fiscal context, Dworkin emphasizes that the state has a moral obligation to recognize and guarantee citizens' social rights, such as the rights to health, education, and adequate housing (Ferry and Ahrens 2025). Justice in the context of fiscal policy is not only about equitable outcomes, but also about a process that respects individual dignity (Madonsela 2025). This means that local fiscal policy cannot be neutral towards the structural inequalities that have long burdened vulnerable groups (Huarcaya and Quispe 2024). Applying Dworkin's social rights principles to budget planning demands normative recognition that essential services are not luxuries, but constitutional rights that must be met (Prasetio, Masnun, and Noviyanti 2025). On this basis, legal philosophy provides a strong ethical justification for rights-based fiscal allocation.

Dworkin views justice as measured not only by the final outcome, but also by procedural justice (Ibric 2023). In fiscal practice, this means that budget preparation and implementation must reflect an inclusive, transparent, and participatory process—not merely dry fiscal accounting. For instance, the *musrenbang* process (or public participation in local budget preparation) should not be a formality, but a deliberative space guaranteeing citizens' right to voice their social needs (Ibrohim and Ismanudin 2025). Dworkin rejects the notion that justice in fiscal practice can be achieved solely through a seemingly "fair" final distribution if the process itself disregards individual moral agency (Smith 2023). Therefore, Dworkin's approach also demands reform of fiscal planning mechanisms to prioritize substantive participation, especially for vulnerable groups such as women, indigenous peoples,

and people with disabilities.

Integrating Dworkin's social rights principles within a legal philosophical framework provides a strong moral compass for human rights-based fiscal governance (Prasetio, Masnun, Disantara, et al. 2025). It is insufficient to simply ensure budget allocation; it is crucial to ask whether the allocation upholds the principle of recognizing human dignity and whether budget decisions are based on the understanding that social rights deserve equal recognition with civil and political rights (Widowati and Vu Le Giang 2025). In this context, the budget becomes a means of realizing rights, not merely an administrative policy. Dworkin's legal philosophy bridges the gap between formal fiscal law and the substantive justice expected in a democratic society (Hemel 2025). Therefore, the fulfillment of social rights must be guaranteed not only by positive law but also institutionalized through ethical, just, and accountable fiscal instruments.

The combination of Rawls and Dworkin offers a comprehensive approach to understanding local fiscal justice. Rawls emphasizes fair institutional structures, while Dworkin stresses the recognition of individual rights within those structures. Locally, this means governments should use Rawlsian principles to design fair fiscal distribution systems, and Dworkinian principles to ensure these systems respect and fulfill citizens' basic rights. Legal philosophy thus provides a concrete framework for fiscal decision-making, moving beyond abstract notions of justice. Integrating Rawls and Dworkin, fiscal justice becomes a tool for empowerment, not mere political posturing.

In local fiscal policy, a philosophical framing of justice will necessitate a

reassessment of budgetary priorities. This requires a critical evaluation of the current budget allocation: who benefits most, who is overlooked, and does the distribution reflect social justice?. A Rawlsian approach would prioritize allocating more resources to social services in underserved areas, rather than relying solely on population size or economic potential. Conversely, a Dworkinian perspective would emphasize fulfilling basic rights through affirmative and participatory policies that empower vulnerable groups in the local budget process. This normative framework, grounded in legal philosophy, shifts budgeting from mere fiscal calculation to a commitment to human rights.

Fiscal policy framed by legal philosophy also requires reform in its formulation. Beyond technical and political considerations, the budgeting process needs to incorporate ethical dialogue that considers the policy's impact on social justice. Legal philosophy provides a reflective space to question whether a fiscal policy strengthens or weakens the structures of justice. Using justice as an ethical foundation, the budget process becomes more democratic, inclusive, and morally responsible. Legal philosophy thus serves as both a normative foundation and an evaluative tool in local fiscal governance. This approach strengthens the policy's legitimacy in the public eye because it is grounded in universal values of justice.

Legal philosophy also plays a strategic role in building institutional capacity. Strengthening the philosophical understanding of budget planners and decision-makers at the local level can foster more ethical fiscal policies. Legal education and training for government officials should incorporate elements of the philosophy of justice into public policy design. This will create an institutional culture that is not

only formally law-abiding but also substantively just. In this context, legal philosophy is not merely theory but a practical guide, directing public institutions to act in accordance with social justice. This is a concrete step towards strengthening human rights through targeted and measurable fiscal instruments.

Legal philosophy plays a crucial and strategic role in framing the principles of justice within local fiscal policy. Fiscal justice is not merely about efficient distribution but also about respecting rights and collective well-being. Legal philosophy provides a robust normative framework for evaluating, guiding, and correcting fiscal policies to ensure they genuinely benefit vulnerable and marginalized groups. In the context of decentralization in Indonesia and the Philippines, the application of these principles will be critical in shaping just and inclusive development. Therefore, legal philosophy is not simply an academic discourse, but a vital foundation for creating equitable and rights-based local fiscal policies.

2. Integrating Legal Philosophy Strengthens Human Rights Protection in Fiscal Governance

One Legal philosophy plays a vital role in the legal system and public policy, including fiscal governance. In the context of human rights, legal philosophy provides a moral and rational framework for evaluating justice, state obligations, and the legitimacy of policy decisions (de Almeida 2025). This approach positions human rights not merely as positive legal norms, but as universal moral principles binding upon the state (Tuzet 2025). Therefore, integrating legal philosophy and human rights in fiscal policy is crucial to ensure that budget allocation genuinely reflects

values of social justice (Smith and Goodhart 2024). Legal philosophy thus serves as both a reflective and corrective instrument against biased or discriminatory fiscal practices. By internalizing legal philosophy, fiscal policy can be directed to strengthen human rights substantively, not just procedurally.

Human rights principles encompass several fundamental elements that the state must guarantee (Sugirman et al. 2025). These include the principles of non-discrimination, participation, accountability, transparency, and access to justice (Wahab 2025). The principle of non-discrimination demands that every individual receive equal treatment, including in the distribution of public funds (Martinez de Campos 2025). The principle of participation guarantees that the public, particularly vulnerable groups, have a voice in the process of formulating fiscal policy (Rosyidin and Kusumawardhana 2025). Accountability and transparency demand openness of information and responsibility from public actors in the management of public funds. (Schugurensky and Mook 2024). Meanwhile, access to justice ensures that when rights are violated, there are mechanisms for fair and swift redress (Hamaish Khan et al. 2025). These principles should be the meeting point between human rights and legal philosophy in the design of local fiscal policy.

Integrating human rights principles into fiscal policy cannot be effective without a strong philosophical foundation. This is where the role of legal philosophy becomes crucial, providing normative legitimacy to the protection of human rights through fiscal instruments. John Rawls' principle of distributive justice states that policies are only justifiable if they benefit the most vulnerable groups (Chidi Paul Orji, Rufus Godswill Nwagbara, Tijani Taiwo Egberongbe 2025). This approach aligns

with the human rights principle of non-discrimination, which demands equal treatment for all. By adopting this philosophical approach, local governments can develop budget policies that prioritize marginalized groups, instead of relying solely on economic logic. This integration also encourages policymakers to be more sensitive to the ethical considerations of every fiscal allocation.

In effective and good fiscal governance, legal philosophy and human rights function complementarily. Legal philosophy establishes the framework of fundamental values that should guide budgetary decision-making. Human rights, meanwhile, provide concrete parameters identifying groups needing protection and outlining appropriate state action (Szozkiewicz 2024). Integrating these frameworks ensures fiscal governance is not only technically efficient but also ethically and legally sound. Local governments internalizing these values will be more accountable in formulating and executing their local budgets (APBD) (Widodo et al. 2024). Thus, fiscal governance becomes a transformative tool for achieving social justice and concrete human rights protection.

Fiscal governance integrated with human rights principles also contributes to increased legitimacy of public policy. The public will have greater trust in local institutions when fiscal policies reflect fairness and transparency. In the long term, this strengthens social cohesion, as citizens feel involved and protected in the development process. Good fiscal governance also means effective oversight and broad participation (Rotar 2025). Here, legal philosophy serves to ensure that the fiscal structure does not disregard the principle of substantive justice. Therefore, integrating philosophical values and human rights into fiscal policy is not an intellectual luxury, but a normative necessity in a modern democracy.

Indonesia's primary challenge in integrating human rights values into fiscal policy is the dominance of administrative and political approaches in the formulation of the APBD (regional budget) (Maryanti, S., Harahap, T. ., Murni 2025). While legal frameworks exist, such as Law No. 23 of 2014 on Regional Government and the State Finance Law, neither explicitly adopts the principle of distributive justice or social rights as a basis for budget planning. Legal philosophy can play a role in interpreting and developing these principles into local budget planning practices. A Rawlsian approach can be used to assess whether budget distribution favors the most disadvantaged groups. Dworkin also emphasizes that fulfilling social rights through fiscal policy is a form of recognizing human dignity.

The integration of legal philosophy into Indonesian fiscal practice is exemplified by Gender Responsive Budgeting (GRB) (Siboni, Canestrini, and Galizzi 2025). While initially administrative in nature, this program indirectly reflects the principles of non-discrimination and substantive justice. Legal philosophy can broaden the scope of this approach to encompass class justice, geographical justice, and other social rights (Dadashpoor, Sheydayi, and Esmaeili 2025). The role of legal philosophy is to critique and expand the moral horizon of existing policies (Adeoye 2025). Furthermore, through legal education and fiscal ethics training for regional officials, these values can be institutionalized more structurally and sustainably.

A fundamental weakness in Indonesian fiscal governance is the low level of meaningful participation by civil society in the planning process (Adrison 2024). The Musrenbang (Development Planning Deliberation) often remains a symbolic exercise, failing to address the substance of social justice and human rights priorities

(Wahyudianto, Sholahuddin, and Widjajani 2025). Within the framework of legal philosophy, participation is not merely procedural, but part of the recognition of citizens' moral agency (Abdollah Bahmanpouri 2024). Therefore, strengthening human rights through fiscal governance must also consider just and inclusive mechanisms for public participation.

Legal philosophy can serve as a normative correction to this situation, providing a framework that prioritizes social justice and human rights as the central orientation of fiscal policy. Budgetary policies should not only focus on efficiency and economic growth, but also be measured by the extent to which they fulfill the principles of justice, equality, and respect for human dignity. The integration of these values can be achieved by incorporating human rights principles into regional planning documents, such as the Regional Medium-Term Development Plan (RPJMD) and the General Budget Policy and Provisional Budget Ceiling (KUA-PPAS), to make them a structural and binding part of the budgeting process. Thus, legal philosophy is not merely theoretical, but capable of guiding a fairer and more ethical fiscal governance practice.

To effectively achieve this integration, a series of strategic and sustainable implementation steps are necessary. First, enhancing the capacity of regional bureaucratic apparatus through legal education and public policy ethics training based on human rights principles is crucial. This training should not only focus on understanding the rules but also on instilling normative awareness of citizens' rights. Second, a reformulation of the General Budget Policy and Provisional Budget Ceiling (KUA-PPAS) documents is needed to better accommodate social justice indicators, not just economic targets. The central government also needs to align

fiscal decentralization regulations with the constitutional obligation to fulfill human rights, so that there is no dichotomy between fiscal authority and rights responsibilities. Through these steps, regional fiscal governance can be transformed from a mere administrative tool into a primary instrument for the real fulfillment of rights and social justice.

Fiscal governance in the Philippines demonstrates significant progress in public participation, particularly through the institutionalized participatory budgeting approach at various levels of local government (Cruz Manzano 2025). The Philippines is one of the most progressive Southeast Asian countries in providing participatory space for citizens and civil society organizations in the budgeting process (Hidayat 2024). Initiatives such as Bottom-Up Budgeting (BUB) and Local Development Councils allow citizens to participate in formulating local development priorities (Schugurensky and Mook 2024). Although implementation is not always uniform. Various non-governmental organizations and independent institutions such as CODE-NGO and ANSA-EAP have played a significant role in monitoring and facilitating this process (Snidal 2025). Procedurally, the Philippines is more advanced than Indonesia in guaranteeing participation as part of citizens' right to determine the direction of fiscal policies that directly affect their lives. However, this participation remains largely instrumental and formal, and has not yet fully taken root within a framework of substantive justice and the philosophical protection of human rights.

Despite its advantages in participatory structures, fiscal governance in the Philippines still faces serious challenges in terms of inter-regional disparities and the fragmentation of fiscal policies and laws (Challoumis 2025). Fiscal revenue disparities between urban and rural areas exacerbate inequalities in access to public

services such as education and healthcare (Mao 2025). Furthermore, weak fiscal capacity in some local government units leads to high dependence on central government allocations, ultimately limiting flexibility in allocating budgets based on local needs. The complexity of the legal system and overlaps between national and local policies hinder the development of a responsive and equitable fiscal system (Tuzet 2025). Furthermore, weak fiscal capacity in some local government units leads to high dependence on central government allocations, ultimately limiting flexibility in allocating budgets based on local needs. The complexity of the legal system and overlaps between national and local policies hinder the development of a responsive and equitable fiscal system.

In this context, legal philosophy can be integrated as an ethical approach to reframing the orientation of fiscal policy in the Philippines. John Rawls's theory of distributive justice is relevant for strengthening policies that favor the most vulnerable groups, prioritizing the distribution of resources to those in the most disadvantaged social positions. Meanwhile, Ronald Dworkin's approach demands that social rights such as education, health, and social security be not only indicators of development but also constitutional foundations in the budgeting process. If both approaches are progressively institutionalized in regional planning and budgeting documents, fiscal policy will not only be a means of economic development but also a tool for fulfilling rights and justice. Thus, legal philosophy can fill the ethical gap in fiscal governance practices that have hitherto been overly procedural and technocratic in the Philippines.

Integrating legal philosophy and human rights principles into local fiscal governance is an urgent necessity amidst growing demands for social justice. Legal

philosophy provides a value-based framework for assessing the direction and content of fiscal policies, while human rights establish standards of protection for vulnerable groups. In the context of Indonesia and the Philippines, strengthening this connection is crucial to ensuring that decentralization not only distributes power but also expands justice.

A comparative review of Indonesia and the Philippines reveals differences in the structural strengths of their respective fiscal governance systems. Indonesia demonstrates strengths in its nationally standardized legal framework and planning system, such as the Medium-Term Regional Development Plan (RPJMD) mechanism, the Regional Revenue and Expenditure Budget (APBD), and the system of transfers to regions through the General Allocation Fund (DAU) and Special Allocation Fund (DAK). This regulatory structure creates institutional stability in the budgeting process and fiscal policy formulation. However, its weakness lies in citizen participation, which tends to be procedural and not yet fully substantively rooted in budgetary practice. Conversely, the Philippines stands out in its public participation through programs such as participatory budgeting and bottom-up budgeting, which provide greater space for civil society to play an active role. Nevertheless, the Philippine fiscal legal system tends to be fragmented and inconsistent across regions, hindering the comprehensive implementation of social justice principles.

Both countries face similar challenges in the suboptimal integration of fiscal ethics and legal philosophy in public budget allocation. Neither Indonesia nor the Philippines fully views legal philosophy as an evaluative instrument for assessing the fairness of resulting fiscal policies. Values of distributive justice and recognition of

social rights remain largely confined to normative discourse, not yet institutionalized in budget documents or fiscal evaluation systems. Consequently, budget formulation and distribution are more influenced by technocratic considerations, political pragmatism, or even populism, than by ethical considerations based on principles of rights and justice. Therefore, a redefinition of the goals of fiscal governance is needed, one that is not only oriented toward economic growth and budget efficiency but also prioritizes social justice and the protection of human rights as key indicators of success. This approach demands a paradigm shift from administrative fiscality to an ethical and dignified fiscal system.

C. CONCLUSION

Legal philosophy plays a fundamental role in framing the principle of justice in local fiscal policy. It provides a normative foundation that bridges positive law and the ethical values that should guide budgetary decision-making. Through John Rawls's theory of distributive justice, it is shown that fiscal policy should be directed to benefit the most vulnerable groups, as a form of structurally fair social justice. Meanwhile, Ronald Dworkin's principle of social rights affirms that the rights to education, health, and social security are not acts of state charity, but rights inherent to human dignity and obligatory for fiscal policy to fulfill. The integration of these two approaches yields an understanding that budgetary policy is not merely an administrative instrument, but also a moral instrument reflecting values of justice and respect for the fundamental rights of citizens.

Integrating legal philosophy into local fiscal governance significantly strengthens human rights protection in Indonesia and the Philippines. Human rights principles

such as non-discrimination, participation, transparency, accountability, and access to justice will only function optimally if framed within the values of legal philosophy, making them more than mere legal formalities. In Indonesia, the main weakness lies in the limited internalization of justice principles in fiscal policy, although efforts such as gender-responsive budgeting and Musrenbang (regional development planning forum) exist. In the Philippines, participatory mechanisms are more structured but still face challenges in terms of consistency and ethical depth of implementation. In both contexts, legal philosophy serves as a reflective tool to test whether formulated fiscal policies truly reflect human rights protection or merely fulfill administrative legality. Thus, integrating legal philosophy into fiscal governance not only enriches public policy discourse but also serves as a practical strategy to strengthen democratic legitimacy and the protection of citizens' rights at the local level.

It is crucial for local governments in Indonesia and the Philippines to consciously integrate the principles of legal philosophy into the fiscal policy-making process, particularly by adopting the perspectives of distributive justice and the recognition of citizens' social rights. Institutional reforms and capacity building for human resources are needed to understand and apply the normative framework of legal philosophy in budget planning. Legal education and fiscal ethics training for public officials should include the study of legal philosophy and human rights as part of the curriculum for shaping public policy ethics. Civil society and academics need to be more substantively involved in budget oversight and evaluation so that justice values are not just discourse but are realized in tangible policies. Harmonization of fiscal decentralization regulations with international human rights principles is necessary to

ensure that local fiscal governance truly becomes an instrument for fulfilling human rights, justice, and dignity.

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ACKNOWLEDGEMENT:

This article is development from results research funded by the Directorate General of Higher Education, Ministry of Education and Culture of the Republic of Indonesia (DRTPM), Number Master Contract: 063/E5/PG.02.00.PL/2024; Number Contract Derivative: 958/UN47. D1.1/PT.01.03/2024; Date contract derivatives are June 12, 2024. In addition, there is involvement of the Research and Community Service Institute to the Community (LP2M) of Gorontalo State University which has helped grant proposal writing study.