
Mandatory Spending of Education and Health Budget in Papua

Boy Piter Nizu Kekri¹

Corresponding author. *Email: boypiters.kekri@feb.uncen.ac.id

Submitted: 2022-03-08 | Accepted: 2022-04-22 | Published: 28th April 2022

Abstract

This study aims to reveal the phenomenon of compliance with mandatory spending on education and health in 29 regencies/cities in Papua. The data analysis method applies quantitative descriptive data by using regional financial data, namely: Regional Revenue and Expenditure Targets, Education and Health Expenditure Allocation for Fiscal Year 2021, Realization of Regional Income, and Expenditure, Education and Health Expenditure Allocation for the Fiscal Year 2017-2020. The main finding of this study is that 27 local governments have not complied with mandatory spending on education, while for health, there are six local governments in Papua. Of course, this fact indicates one of the weaknesses in achieving the competitiveness of human development in Papua. Next is the fact that study results show that the amount of regional income and expenditure is not necessarily accompanied by the level of compliance with mandatory spending. This indicates the poor quality of planning and budgeting at the local government level in Papua. The author is aware of the limitations of this study; in disclosing the facts of compliance with mandatory spending on education and health, it is hoped that further research can measure the impact of mandatory spending on regional development performance indicators through an econometric model approach.

Keywords: mandatory spending; public expenditure; local budget; *budget allocation*; budget compliance.

¹ A lecturer at the faculty of economics and business, Cenderawasih University, Jayapura, Indonesia.

I. Introduction

1.1. Background of problems

The challenge of implementing development in general not only lies in the availability of the budget. One of the critical things is the quality of the *budget allocation* based on priorities. According to Law No. 17/2013, State Finances are managed in an orderly manner, obeying the laws and regulations, efficient, economical, effective, transparent, and responsible regarding a sense of justice and propriety. The budget is prepared rationally, contains elements of justice, and is appropriate and functional. For this reason, compliance with the mechanism in the preparation of local government budgets should *meet all* applicable provisions.

The World

Bank (2020:139) explained that Indonesia faced the problem of consistency between planning and budgeting architecture and that fiscal transfers to regions had not been allocated to reduce inequality in development performance between provinces and regions. These factual conditions can indicate that the local government *budget allocation* has not been maximized. So there is a need for compliance with budget preparation through strengthening the evaluation and control mechanism for the preparation, implementation, and reporting of local government budgets. Government Regulation No. 12/2019 confirms that the preparation of district/city budgets is reflected through the APBD. It is necessary to evaluate the governor as the central government representative related to the technical material of the elaboration of the APBD. In connection with the budget evaluation process, ensure the quality of planning and budgeting. So, one of the fulfillment elements that need to be considered is the mandatory expenditure on education and health on the performance of equitable quality human development in Indonesia

Badan Pusat Statistik, (2021:6) the achievement of Indonesia's HDI figure in 2021 is 72.29%, the highest HDI achievement is still occupied by Jakarta, reaching 81.11%. HDI is a reflection of the success of development at the target level. The quality of *budget allocations* is indicated to encourage the achievement of local government performance. Kurniawan dan Murtala (2021:6) shows that Papua Province is included in the inefficiency criteria, the relationship between government spending and HDI. Hasibuan, (2021:25) Papua Province still needs to improve the quality of planning and budgeting, especially in formulating performance indicators. Oktovian dan Adi (2021:373) provides the view that Papua Province needs to strengthen the management of budget use to have a tangible impact on Papua's development. Papua's highest aggregate spending target is in the Mimika Regency in 2021 at Rp. 3,255,200,976,131, while the lowest in the Supiori Regency of only Rp. 683,064,259,418. For 2021, the lowest *budget allocation* for education, Yalimo Regency only allocates a budget of Rp. 76,682,696,596, while the health budget only reaches Rp. 78,692,961,818.

The condition of macro human development achievements and the various portions of the education and health *budget allocations* indicate the potential for not maximally evaluating the APBD, especially the portion of mandatory spending on education and health in Papua. This weak compliance can have implications for the slow performance of Papua's aggregate human development competitiveness.

1.2. Research Question

Following the arguments of the findings and empirical facts above, the critical thing revealed in this study is the extent to which compliance with the allocation of mandatory spending on education and health is in Papua. With such a large budget availability and paying attention to the principles of regional government administration that comply with regulations. So the formulation of the research problem is whether Papua has complied with the mandatory spending on education and health. The general purpose of this research is to

make a scientific contribution to the facts of compliance with regulations in the local government budget planning process in Papua. In addition, this study seeks to provide information regarding the measurement of compliance with the education and health budget allocations throughout the 2017-2021 fiscal year in Papua.

1.3. Logical Framework

In the framework of uncovering the facts of compliance with mandatory spending on education and health in Papua, using an evaluation research approach, Ambiyar dan Muharika, (2019:26) the research process is proof. In contrast, evaluation plays a role in the recommendation process of a decision. So evaluation research can be interpreted as a stage of in-depth analysis to give birth to a recommendation. The research evaluates the input level of the education and health budget allocations. Following Law No.20/2003 that the minimum budget allocation of the APBD is 20% for education, while Law No.36/2009 states that the minimum allocation of the APBD for health is 10%.

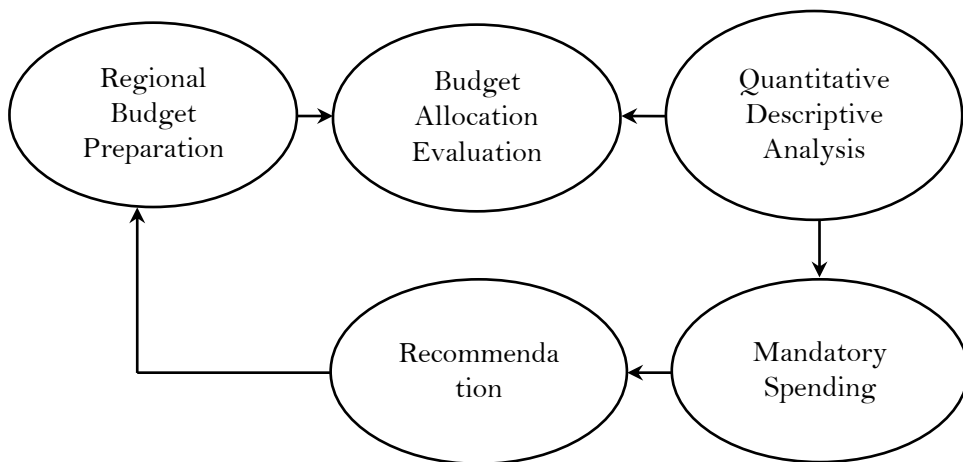


Figure 1. Research Logical Framework

Source: Author, 2022

The description of the logical framework of this research can show the phenomenon of compliance with the allocation of mandatory spending on education and health in Papua. Of course, the findings of the compliance criteria in this study are then interpreted based on a theoretical framework. Interpretation is a scientific resource, so it can add space for scientific understanding to measure the quality of local government budget allocations. In this study, mandatory spending is a minimum allocation in a development sector which is usually regulated and stipulated by law, Swagel, (2021) as mandatory revenue or expenditure following the law. Pusat Kajian Akuntabilitas Keuangan Negara (2020:46) states that mandatory spending shows fiscal health in the context of regional financial management. In addition to Government Regulation No. 12/2019, mandatory spending is divided into 20% education, 10% health, 25% infrastructure, and village funds of at least 10%. Several previous research results show that education and health need critical attention in terms of budget allocation. Ojo *et al.* (2022:14) found the importance of public spending for the development of productive education and health, Wardani *et al.* (2017: 91) found that high public governance can improve the quality of public services, Sandjaja *et al.* (2020:18) the quality of expenditure has a positive impact on human development.

II. Methods

This research focuses on 29 district/city local governments in Papua. This study maximizes the availability of secondary data, including (1) Budget Summary of APBD and expenditure per function for the Fiscal Year 2021 (2) Realization of Summary of APBD and expenditure per function for the Fiscal Year 2017-2020. Research data sources are accessed online on the official website of the Ministry of Finance DJPK. While the data collection method applied in this research is a literature study in which the researcher documents regional financial data, several reports, or important notes from the results of local government studies related to the focus of this research. The use of several variables in this research is (1) Regional income is many regional revenues, which are sourced from regional original revenues or transfer receipts (2) Regional Expenditures are expenditures intended to finance development priorities (3) Minimum Budget *allocation* for Education and Health is an applicable regulatory provision, so it must comply within the planning and budgeting process of local governments. The data analysis method used is descriptive quantitative, where this method is intended to reveal facts or phenomena contained in data and information. Hardani, *et al.* (2020:318) descriptive approach seeks to find new facts on a variable through an exploration process. Priyono (2016:123) is the stages of quantitative data analysis, coding, entering, data cleaning, data output, and data analysis.

III. Results and Analysis

As a portrait of the revenue and expenditure management of 29 local governments in Papua, several general issues can be used as a wealth of information regarding the factual condition of regional finances as follows: (1) The lowest average regional income and expenditure is managed by Supiori Regency, while the highest is in Mimika Regency (2) There are 19 regencies in Papua, throughout the 2017-2021 fiscal year experiencing a minus average regional income growth, the same thing happened to regional expenditures, namely 16 districts (3) Mimika Regency dominates the average positive growth of regional income reaching 89.42%, for regional expenditure, it is 44.73%; (4) The highest average education budget *allocation* for the 2017-221 fiscal year was Merauke Regency reaching Rp. 398.187 billion, while the lowest allocation was in Central Mamberamo Regency, only around Rp. 69.049 billion; (5) The highest average health budget *allocation* for the 2017-221 fiscal year is Mimika Regency, as much as Rp.415.649 billion, while the lowest allocation in Waropen Regency is around Rp.77,386 billion. The general issues above indicate that there are differences in the pattern of budget planning between regional governments in Papua, of course, due to the availability of regional fiscal space. Hasibuan, (2021) fact shows that in 2020, the achievement of fiscal capacity performance in Papua Province is the lowest compared to other provinces. The availability of the budget is still the main thing in the development process; the difference in fiscal capacity between regions in Papua should not impact the limits of mandatory budget *allocations* that have an impact on people's welfare. Kementerian Keuangan (2018:20) that the fulfillment of the minimum budget *allocation* for mandatory expenditures is not only influenced by the regional fiscal space but is more dominant in the holders of regional financial management power in the regions. This is where the quality of budget planning is needed for 29 local governments in Papua; the condition of regional fiscal capacity should not impact the percentage of mandatory expenditure allocations. This will impact several achievements of macro development indicators and have the potential to widen development inequality between regions in Papua. Zulkarnaen, (2017:237) states that local governments need to maintain consistency in regional spending in sectors that have a significant effect on reducing regional development inequality.

Table 1. Compliance Assessment of mandatory spending on education budget 29 Local Governments for the Fiscal Year 2017-2021 in Papua

No	Area	% Education Budget <i>allocation</i>					Average	Criteria
		2017	2018	2019	2020	2021		
1	Biak Numfor	17.49	17.59	17.41	14.37	15.36	16.44	Not achieved
2	Jayapura	18.27	16.65	19.87	21.79	17.12	18.74	Not achieved
3	Jayawijaya	5.55	6.13	7.94	6.61	12.70	7.79	Not achieved
4	Merauke	18.52	17.63	19.32	21.82	17.52	18.96	Not achieved
5	Mimika	16.91	11.69	11.28	12.95	13.41	13.25	Not achieved
6	Nabire	15.49	15.88	12.61	15.64	17.43	15.41	Not achieved
7	Paniai	9.61	10.11	11.10	11.91	10.53	10.65	Not achieved
8	Puncak Jaya	8.04	6.82	5.97	5.19	9.57	7.12	Not achieved
9	Kepulauan Yapen	23.00	20.13	20.20	18.83	16.01	19.63	Achieved
10	Kota Jayapura	27.55	21.41	24.96	23.59	26.15	24.73	Achieved
11	Sarmi	10.21	10.24	10.82	8.74	9.65	9.93	Not achieved
12	Keerom	15.66	13.51	14.37	13.70	19.09	15.27	Not achieved
13	Yahukimo	10.13	8.53	12.55	11.36	14.97	11.51	Not achieved
14	Pegunungan Bintang	8.63	8.08	8.13	11.44	13.55	9.97	Not achieved
15	Tolikara	7.78	6.92	6.83	7.18	16.02	8.94	Not achieved
16	Boven Digoel	9.82	9.40	10.62	11.23	14.63	11.14	Not achieved
17	Mappi	15.55	16.92	16.05	19.24	17.90	17.13	Not achieved
18	Asmat	13.25	14.80	13.10	12.00	15.13	13.66	Not achieved
19	Waropen	9.75	12.90	7.77	10.93	-	8.27	Not achieved
20	Supiori	10.66	13.01	11.74	10.07	14.46	11.99	Not achieved
21	Mamberamo Raya	12.31	11.22	10.25	10.39	12.28	11.29	Not achieved
22	Mamberamo Tengah	7.94	6.81	6.37	6.28	-	5.48	Not achieved
23	Yalimo	8.83	5.54	7.44	11.04	7.04	7.98	Not achieved
24	Lanny Jaya	9.28	10.12	9.18	9.21	11.40	9.84	Not achieved
25	Nduga	7.54	8.62	10.40	11.09	10.52	9.63	Not achieved
26	Dogiyai	-	12.16	15.18	17.51	13.73	14.64	Not achieved
27	Puncak	5.42	5.64	5.50	4.36	6.66	5.52	Not achieved
28	Intan Jaya	7.87	7.87	9.20	8.19	8.75	8.38	Not achieved
29	Deiyai	10.60	10.71	9.73	11.67	14.08	11.36	Not achieved

Source: DJPK Kementerian Keuangan, (Data processed 2022)

Table 1 shows the results of measuring the minimum budget *allocation* for education development in 29 local governments in Papua. Following applicable regulations, the mandate for mandatory education spending is at least 20%. The allocation of the education budget is not *yet aligned* with the mandate of the applicable regulations. Lasting for five fiscal years, the quality of the education budget *allocation* in Papua is clear. On average, two local governments in Papua have complied with the mandate of mandatory education spending of at least 20%, namely Yapen Islands Regency and Jayapura City. The irony is that Mimika Regency has an average regional income for Rp's 2017-2021 fiscal year. 2.777

trillion can only set an average education budget allocation of 13.25%. This condition shows that a significant increase in Mimika Regency regional spending in the 2021 fiscal year is not directly proportional to the minimum budget allocation for education. The same thing happened to the second-largest fiscal capacity, namely the Merauke Regency, which could only provide an average contribution to education allocation of 18.96%. The phenomenon of budget allocation in the Merauke Regency is that if there is a decrease in regional spending, it is accompanied by a decrease in the education budget allocation. This is confirmed by the proportion of minimum allocations in the 2020 fiscal year of 21.82%.

Table 2. Compliance Assessment of mandatory spending on health budget 29 Local Governments for the Fiscal Year 2017-2021 in Papua

No	Area	% Health Budget allocation					Average	Criteria
		2017	2018	2019	2020	2021		
1	Biak Numfor	11.07	20.13	24.45	25.50	25.56	21.34	Achieved
2	Jayapura	11.89	13.59	12.06	14.57	11.74	12.77	Achieved
3	Jayawijaya	10.55	17.13	13.05	10.11	16.52	13.47	Achieved
4	Merauke	16.36	15.64	17.59	19.15	17.55	17.26	Achieved
5	Mimika	12.31	16.27	12.53	13.62	18.50	14.65	Achieved
6	Nabire	15.36	20.05	16.83	21.41	20.47	18.82	Achieved
7	Paniai	16.21	17.59	16.16	17.03	20.68	17.53	Achieved
8	Puncak Jaya	6.49	11.54	8.18	10.80	12.89	9.98	Achieved
9	Kepulauan Yapen	15.80	15.88	15.08	19.41	13.74	15.98	Achieved
10	Kota Jayapura	7.88	9.74	9.83	14.14	13.51	11.02	Achieved
11	Sarmi	10.67	7.40	9.01	12.90	11.55	10.31	Achieved
12	Keerom	8.35	11.14	13.81	12.94	20.97	13.44	Achieved
13	Yahukimo	11.68	11.04	11.93	9.67	16.38	12.14	Achieved
14	Pegunungan Bintang	11.04	14.73	13.19	21.67	13.87	14.90	Achieved
15	Tolikara	9.92	13.93	8.42	13.29	9.95	11.10	Achieved
16	Boven Digoel	12.62	10.37	13.28	17.08	15.37	13.74	Achieved
17	Mappi	12.48	13.64	12.27	14.42	20.98	14.76	Achieved
18	Asmat	12.94	15.49	14.31	16.22	19.81	15.76	Achieved
19	Waropen	9.84	7.10	7.55	12.91	-	7.48	Not Achieved
20	Supiori	10.95	11.50	13.00	13.26	12.80	12.30	Achieved
21	Mamberamo Raya	12.40	11.05	14.79	14.86	15.84	13.79	Achieved
22	Mamberamo Tengah	12.41	10.49	7.33	11.35	-	8.32	Not Achieved
23	Yalimo	7.55	9.80	11.54	10.38	7.22	9.30	Not Achieved
24	Lanny Jaya	8.72	14.00	8.87	9.42	8.18	9.84	Achieved
25	Nduga	3.78	11.74	6.74	6.03	9.31	7.52	Not Achieved
26	Dogiyai	0.54	17.69	10.45	10.53	13.81	10.60	Achieved
27	Puncak	8.68	11.15	10.27	6.85	7.43	8.87	Not Achieved
28	Intan Jaya	6.69	9.31	8.24	8.33	12.62	9.04	Not Achieved
29	Deiyai	9.43	10.27	8.02	9.30	12.33	9.87	Achieved

Source: DJPK Kementerian Keuangan, (Data processed 2022)

The results of the assessment of mandatory health spending in table 2 show different results and phenomena from education. The Analysis results found that six districts, including Waropen, Mamberamo Tengah, Yalimo, Nduga, Puncak, Intan Jaya, and Deiyai did not reach the minimum *budget allocation* for health. This condition proves that the local government in Papua has effectively complied with the minimum health allocation limit. Biak Numfor Regency can provide an average of 21.34% of the health budget in the 2020-2021 budget year. It reaches a proportion of 25%. In addition, Nabire, Paniai, Keerom, Pegunungan Bintang, and Mappi districts have allocated health budgets 2 times larger than the minimum health budget limit. The phenomenon of budgeting for health, increasing or decreasing the realization of total regional

IV. Discussions

Based on the results of the analysis of mandatory spending in Papua, there are several important points for discussion regarding facts, phenomena, and indications of compliance with mandatory spending. The budget is input in a regional development process so that the quality of the input should influence the impact on output, outcome, and benefits. Law No.17/2013 confirms that Indonesia's budgeting mechanism is integrated and based on performance. Tantri (2017) states that planning and budgeting should be able to contain a logical relationship between inputs and outcomes. Kariyoto (2018:81) reveals similar things to the rationalization of proposals: *budget allocation* is a logical link to performance benchmarks, Hasibuan (2021:26) planning and budgeting in Papua must be focused, clear, measurable. It is believed that education and health are forms of investment in human development, so budget availability and compliance with *budget allocations* play a strategic role in leveraging the achievement of human development performance. The phenomenon in Papua is that the implementation of several local governments has not complied with mandatory spending on education and health. This finding is in line with Amaliah's expression (2021) nationally, and several local governments have not complied with mandatory spending. Mulyani (2021) states that only 64 regions have not been optimal to comply with the minimum allocation for education, while there are 13 regions for health. Monoarfa (2021) requires compliance with mandatory education spending and the accuracy of the use of the budget. The condition is different from the achievement of mandatory spending in Luwu Regency in South Sulawesi Province, Arsyad, (2021) Luwu Regency can comply with mandatory spending on education and health. The achievement of compliance with mandatory spending should also be produced in 29 local governments in Papua Province. From a fiscal perspective, the regions have fiscal space that is not much different. The condition of weak compliance with mandatory spending on 29 Regional Governments in Papua Province continues to occur in the next fiscal year, indicating the difficulty of achieving quality human development. The planning and budgeting process has not been maximized following the concept orientation, Kariyoto, (2018:81) logical relationship between inputs and outcomes. Expectations in the future need to improve the quality of budget planning in 29 local governments in Papua in line with the results of scientific research, Oktovian and Adi (2021:373) the availability of a reasonably large regional fiscal needs to be maximized appropriately and measurably for Papua's development, Suwandaru *et al.*, (2021:11) education bureaucracy in Indonesia, must pay attention to public spending efficiently, transparently, and effectively, Wicesa and Setyanti, (2021:55) need to maximize the quality and budgetary intervention of education. Thus, the findings of this study are expected to be leveraged for 29 local governments in Papua to be able to increase compliance with mandatory spending in the following fiscal year. This study assumes that improving the management of performance indicators, strengthening stakeholder orientation, evaluating planning and budgeting, strict central government supervision, technical clarity

on mandatory spending on education and health. Able to leverage improvements in planning and budgeting governance in 29 local governments in Papua.

V. Conclusions and Recommendation

This study found several critical phenomena. During the 2017-2021 fiscal year, 27 local governments were not optimally compliant with mandatory education spending. While there were six local governments for mandatory health spending, the regional income did not guarantee that local government governments comply with mandatory spending. This research obtained a *budget allocation* for mandatory spending, which is as large as the minimum allocation for several regional governments in Papua. The unique thing that should be a concern, several local governments in Indonesia have complied with mandatory spending on education and health, even though compared to regional income and expenditure, it is the same as 29 regional governments in Papua. This study guides improvement, as a concrete step for compliance with mandatory spending, in the next fiscal year, among others: (1) Confirmation of factual capacity forecasting of regional finances regarding mandatory spending, in regional medium-term planning documents, (2) Minimum allocation of mandatory spending on education and health, aimed at improving access and quality of education and health, (3) Strengthening regional planning and budgeting capacity, especially synchronization of RKPD and RENJA documents, (4) Strict Budget Evaluation, through internal institutions BPKAD, BAPPEDA, and the Inspectorate, (5) Competence regarding the orientation of regional budgeting, to executive and legislative stakeholders, (6) The Papuan Provincial Government needs to provide focus and priorities for education and health development so that it becomes a reference for program/activity/sub-activity *budget allocations* at the district level, is realized that this research has several limitations the use of primary data on regional financial realization, is sourced from the DJPK-Ministry of Finance, is hoped that further research can obtain directly from 29 local governments in Papua besides that some regional income and expenditure data are not entirely based, on realization after the audit. This research is limited to disclosing the facts of compliance with mandatory spending on education and health. It is hoped that further research can measure the impact of testing mandatory spending on regional development performance indicators.

Acknowledgment:

The authors would like to thank the PPN/BAPPENAS, Kementerian Dalam Negeri, DJPK-Kementerian Keuangan, Badan Pusat Statistik. In addition, the author dramatically appreciates all parties who contribute positively, especially those who have ideas and ideas cited in this study.

References

- Ambiyar., & Muharika, (2019), *Metodologi Penelitian Evaluasi Program*, ALFABETA, Bandung.
- Amaliah, L.H. (2021). *Anggota Komisi X FPKS Ingatkan Dua Masalah Terkait Mandatory Spending Bidang Pendidikan*. Fraksi Partai Keadilan Sejahtera. <https://fraksi.pks.id/2021/05/27/anggota-komisi-x-fpks-ingatkan-dua-masalah-terkait-mandatory-spending-bidang-pendidikan/>.3 Maret 2022 (20.28)
- Arsyad. M.A. (2021). *APBD Luwu Diketok, Pendidikan dan Kesehatan Penuhi Mandatory Spending*. BPKAD Kabupaten

- Luwu. <https://makassar.sindoneews.com/read/614409/713/apbd-luwu-diketok-pendidikan-dan-kesehatan-penuhi-mandatory-spending-1638263488>. 7 Maret 2022 (21.34)
- Badan Pusat Statistik. (2021). *Berita Resmi Statistik No.87/11/TH.XXIV*, Badan Pusat Statistik. Jakarta
- Hardani, (2020), *Metode Penelitian Kualitatif dan Kuantitatif*, CV. Pustaka Ilmu Group. Yogyakarta.
- Hasibuan, S.N. (2021). Polemik Pengelolaan Dana Alokasi Khusus di Provinsi Papua. *Jurnal Indonesia Maju*, 1(1), 12-27.
- Hasibuan, S.N. (2021). *Keuangan Daerah: Keluar dari Flypaper Effect*. Komite Pemantauan Pelaksanaan Otonomi Daerah. <https://www.kppod.org/berita/view?id=958>. 2 Maret 2022 (16.04)
- Kariyoto, K. (2018). Implementasi Value For Money, Input Output Outcome dan Best Value Sebagai Alat Pengukuran Kinerja Sektor Publik. *Jurnal Ilmiah Bisnis Dan Ekonomi Asia*, 11(1), 72-82.
- Kementerian Keuangan. (2018). *Belanja Daerah dan Perbaikan Pelayanan: Studi Kasus Bidang Pendidikan dan Kesehatan*, Kementerian Keuangan. Jakarta.
- Kurniawan, I., & Murtala. (2021). Efisiensi Belanja Pemerintah Terhadap Indeks Pembangunan Manusia Secara Regional di Indonesia. *Jurnal Ekonomi Regional Unimal*, 04(2), 1-8.
- Mulyani, S. (2021). *Highlighting Regional Expenditures, Sri Mulyani Finds Three Important Points for Regional Budget Evaluation*. Kementerian Keuangan. <https://voi.id/en/economy/122763/highlighting-regional-expenditures-sri-mulyani-finds-three-important-points-for-regional-budget-evaluation>. 3 Maret 2022 (20.45)
- Monoarfa. S. (2021). *Bappenas Tengok Optimalisasi Pemanfaatan Anggaran Pendidikan 20 Persen dari APBN*. PPN/BAPPENAS. <https://akurat.co/bappenas-tengok-optimalisasi-pemanfaatan-anggaran-pendidikan-20-persen-dari-apbn>. 7 Maret 2022 (21.03)
- Oktavian, D.P., & Adi E.W. (2021). Implementasi Pendanaan Sektor Pendidikan Dalam Masa Otonomi Khusus Papua. *Khatulistiwa Law Review*, 2(2), 359-376.
- Ojo, T.J., & Ojo, S.I. (2022). Health Expenditure, Education and Economic Growth in Nigeria. *Journal of Social Science and Humanities*, 3(1), 1-17.
- Priyono, (2016), *Metode Penelitian Kuantitatif*, Zifatama Publishing, Sidoarjo.
- Peraturan Pemerintah Republik Indonesia Nomor 12 Tahun 2019. *Pengelolaan Keuangan Daerah*. Jakarta
- Pusat Kajian Akuntabilitas Keuangan Negara. (2020). *Belanja Infrastruktur Daerah Studi Kasus: Implementasi Kebijakan Pengalokasian Dana Transfer Umum*. Pusat Kajian Akuntabilitas Keuangan Negara. Jakarta

- Sandjaja, F.R., Nafisa, F., & Manurung, I.N. (2020). The Impacts of Fiscal Decentralization on Public Welfare in Selected Provinces in Java Island. *Jurnal Bina Praja*, 12 (1), 21-31.
- Swagel, P.L. (2021). *Legislation Enacted in the Second Session of the 116th Congress That Affects Mandatory Spending or Revenues*. CBO. <https://www.cbo.gov/publication/57112>. 9 Maret 2022 (21.24)
- Suwandaru, A., Alghamdi, T., & Nurwanto. (2021). Empirical Analysis on Public Expenditure for Education and Economic Growth: Evidence from Indonesia. *Economies*, 9 (4), 1-13
- Tantri. (2017). *Anggaran Harus Menunjukkan Hubungan Logis Antara Input, Kegiatan, Output dan Outcome*. Kementerian Keuangan. <https://www.djkn.kemenkeu.go.id/berita/baca/12263/Anggaran-Harus-Menunjukkan-Hubungan-Logis-Antara-Input-Kegiatan-Output-dan-Outcome.html>. 3 Maret 2022 (20.33)
- Undang-Undang Republik Indonesia Nomor 17 Tahun 2003. *Keuangan Negara*. Jakarta
- Undang-Undang Republik Indonesia Nomor 20 Tahun 2003. *Sistem Pendidikan Nasional*. Jakarta
- Undang-Undang Republik Indonesia Nomor 36 Tahun 2009. *Kesehatan*. Jakarta
- Wardani, R., Rossieta, H., & Martina, D. (2017). Good governance and the impact of government spending on performance of local government in Indonesia. *International Journal of Public Sector Performance Management*, 3(1), 77-102.
- World bank. (2020). *Kajian Belanja Publik Indonesia: Belanja untuk Hasil yang Lebih Baik*, World Bank. Jakarta
- Wicesa, N.A., & Setyanti, A.M. (2021). When Will Human Capital in Indonesia be Equal? A Convergence. Analysis. *The Journal of Indonesia Sustainable Development Planning*, 2(1), 45-57.
- Zulkarnaen, I. (2017). Socio-Political and Economic Determinants of Income Inequality in Indonesia. *The Indonesian Journal of Development Planning*, 1(3), 224-239.