Original Article

The Influence of Education Expenditures, Health Expenditures, Social Assistance Expenditures, and Per Capita Income on the Regency/City Human Development Index in South Kalimantan Province

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Abstract:
This research aims to determine and analyze the influence of Education Expenditure, Health Expenditure, Social Assistance Expenditure, and Per Capita Income partially and simultaneously on the human development index in 13 districts/cities of South Kalimantan Province. This type of research is quantitative. Regression analysis using panel data is a combination of time series data for the 2018-2022 period. The results show that education spending and per capita income have a positive and significant effect on the human development index in South Kalimantan Province. Health spending and social assistance spending have a positive and insignificant effect on the human development index in South Kalimantan Province. Education Expenditure, Health Expenditure, Social Assistance Expenditure, and Per Capita Income simultaneously have a significant effect on the human development index in South Kalimantan Province.

Keywords: Education Expenditure, Health Expenditure, Social Assistance Expenditure, Per Capita Income, Human Development Index.

Introduction
Poverty reduction is an issue of the Human Development Index (HDI) in South Kalimantan Province (Kalsel) which has a central role in measuring and understanding community welfare. HDI is a crucial indicator that reflects the level of development in various sectors, including education, health and aspects of socio-economic life. By paying attention to HDI, governments, researchers and policy makers can identify areas that require more attention to improve people's living standards, guide resource allocation, and formulate more effective and inclusive policies. The following is HDI dataRegency/City of South Kalimantan Province for the 2018-2022 period.
Table 1. HDI Regency/Cities of South Kalimantan Province in percent for the 2018-2022 period

<table>
<thead>
<tr>
<th>Regency/City</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tanah Laut</td>
<td>68.49</td>
<td>69.04</td>
<td>69.38</td>
<td>69.87</td>
<td>70.35</td>
</tr>
<tr>
<td>Kotabaru</td>
<td>68.32</td>
<td>68.95</td>
<td>69.18</td>
<td>69.89</td>
<td>70.72</td>
</tr>
<tr>
<td>Banjar</td>
<td>68.32</td>
<td>68.94</td>
<td>66.24</td>
<td>66.42</td>
<td>67.37</td>
</tr>
<tr>
<td>Barito Kuala</td>
<td>65.91</td>
<td>70.13</td>
<td>70.11</td>
<td>70.31</td>
<td>71.02</td>
</tr>
<tr>
<td>Tapin</td>
<td>69.53</td>
<td>68.80</td>
<td>68.85</td>
<td>69.21</td>
<td>69.76</td>
</tr>
<tr>
<td>HSS</td>
<td>68.41</td>
<td>68.80</td>
<td>68.62</td>
<td>69.05</td>
<td>69.70</td>
</tr>
<tr>
<td>HST</td>
<td>68.32</td>
<td>68.80</td>
<td>68.84</td>
<td>69.05</td>
<td>69.70</td>
</tr>
<tr>
<td>HSU</td>
<td>65.06</td>
<td>65.49</td>
<td>65.59</td>
<td>66.12</td>
<td>66.84</td>
</tr>
<tr>
<td>Tabalong</td>
<td>71.14</td>
<td>71.78</td>
<td>72.19</td>
<td>72.60</td>
<td>73.13</td>
</tr>
<tr>
<td>Tanah Bumbu</td>
<td>70.05</td>
<td>70.50</td>
<td>70.71</td>
<td>71.00</td>
<td>71.79</td>
</tr>
<tr>
<td>Balangan</td>
<td>67.88</td>
<td>68.39</td>
<td>68.82</td>
<td>69.11</td>
<td>69.73</td>
</tr>
<tr>
<td>Kota</td>
<td>76.83</td>
<td>77.16</td>
<td>77.10</td>
<td>77.57</td>
<td>77.97</td>
</tr>
<tr>
<td>Banjarmasin</td>
<td>78.83</td>
<td>79.22</td>
<td>79.40</td>
<td>79.26</td>
<td>79.68</td>
</tr>
<tr>
<td>Kota Banjarbaru</td>
<td>79.78</td>
<td>79.26</td>
<td>79.40</td>
<td>79.26</td>
<td>79.68</td>
</tr>
</tbody>
</table>

Source: South Kalimantan Province Central Statistics Agency (2023)

Based on data from the South Kalimantan Human Growth Index for the 2018-2022 period, it is known that the HDI value of most districts/cities is fluctuating, but most are still at number 6 or in the low category (BPS, 2023). There are quite significant differences between regions, with the highest HDI in 2022 being 79.68%, while the average HDI during the 2022 period is 71.37%. In year-on-year comparisons, consistent increases can be seen in several districts and cities, while some regions show greater fluctuations. For example, Banjarmasin City and Banjarbaru City have consistently higher HDI compared to other districts despite fluctuations in 2020.

The Human Development Index (HDI) of a region, such as a Regency/City in South Kalimantan Province, is influenced by several key factors, including education spending, health spending, social assistance spending, and per capita income. These factors are important benchmarks in assessing the level of welfare and human development in an area. Education expenditure includes budget allocations for the provision of educational facilities, teacher training, and renewal curriculum, all of which contribute to improving the quality of public education. Health spending, on the other hand, shows the government’s commitment to providing quality and affordable health services to the population, which has a positive impact on health and life expectancy. Social assistance spending is an indicator of support for underprivileged citizens, providing social protection and improving their living conditions. Per capita income reflects the overall level of economic well-being of society, which drives consumption, investment and local economic growth. Therefore, an in-depth understanding of these factors is important in designing sustainable and inclusive development policies and programs. Education, as a fundamental element in development, has a long-term impact on increasing individual knowledge, skills and capacity, thereby potentially increasing the Human Development Index (HDI).
Problem Formulation

The formulation of the problem in this research includes 1) Does education spending have an effect on the Regency/City Human Development Index in South Kalimantan Province? 2) Does health spending have an effect on the Regency/City Human Development Index in South Kalimantan Province? 3) What is social assistance spending influential on the Regency/City Human Development Index in South Kalimantan Province? 4) What is Per Capita Income influential on the Regency/City Human Development Index in South Kalimantan Province? 5) What is the influence of Education Expenditure, Health Expenditure, Social Assistance Expenditure, and Per Capita Income on the Regency/City Human Development Index in South Kalimantan Province?

Research purposes

Based on the background and problem formulation, the aim of this research is 1) Analyzing Education Expenditures on the influence of the Regency/City human development index in South Kalimantan Province. 2) Analyzing Health Expenditures on the influence of the Regency/City human development index in South Kalimantan Province. 3) Analyze Social Assistance Expenditures influential on the district/city human development index in South Kalimantan Province. 4) Analyzing Per Capita Income influential on the district/city human development index in South Kalimantan Province. 5) Analyze the influence of Education Expenditures, Health Expenditures, Social Assistance Expenditures, and Per Capita Income on the Regency/City Human Development Index in South Kalimantan Province.

Benefits of research

The benefit of this research is as useful input and consideration for evaluating Education Expenditures, Health Expenditures, Social Assistance Expenditures, Per Capita Income on the Human Development Index.

Library Study

Regional Finance

According to (Harahap, 2015), the Balancing Fund and General Allocation Fund (DAU) have a very important role in the government financial system of a unitary state. This system is designed to regulate the distribution of funds between the Central Government and Regional Governments, as well as to ensure that these funds are distributed proportionally, democratically, fairly and transparently between the various regions.

Education Shopping

According to Government Regulation of the Republic of Indonesia Number 18 of 2022 which amends Government Regulation Number 48 of 2008 concerning Education Funding, Article 80 has undergone significant revision. In this change, Article 80 now stipulates that the budget allocation for education in the State Revenue and Expenditure Budget for each fiscal year is a minimum of 20% of total state expenditure.

Health Shopping

Law no. 36 of 2009, government spending in the health sector is the use
of funds specifically allocated to support various activities and programs related to the provision of health services.

Social Assistance Shopping

According to Minister of Finance Regulation Number 102 of 2018, Social Expenditure can be defined as the allocation of funds which includes various forms of transfers, whether in the form of cash, goods or services provided by the Government to poor or disadvantaged citizens.

Income per capita

Per capita income is a very important indicator in analyzing the level of welfare and development of a country or region (Yasinta, 2018).

Human Development Index

The Human Development Index (HDI) is an important indicator in measuring human welfare in a country.

Prior Research

Melati (2021) regarding the Influence of Education Expenditures, Health Expenditures, Social Assistance Expenditures, and Per Capita Income on Poverty in Districts and Cities in West Java Province. The findings of this study show that spending on education and health has a significant negative impact on individual poverty levels, while spending on social assistance does not have a significant impact on poverty levels. When analyzed simultaneously, spending on education, health and social assistance together has a significant impact on the poverty rate of 88.85%, while the remaining 11.15% can be explained by other factors not examined in this study. (Darwin 2022), regarding the Influence of Government Expenditures in the Health, Education and Capital Expenditures on the Human Development Index in South Sulawesi Province. Research results show that government expenditure in the health sector has a positive impact on the Human Development Index (HDI), as well as government expenditure in education sector and capital expenditure. These findings reflect the important role of government spending in increasing human capital. Therefore, it is recommended to conduct a review of the government expenditure system to ensure that expenditure is more effective and targeted in increasing HDI.

(Heka 2017), regarding the Influence of Government Expenditures in the Health and Education Sector on the Human Development Index in North Sulawesi Province. The research results show that government spending in the health and education sectors has a significant influence on the Human Development Index in North Sulawesi Province. However, taken together, these two variables do not have a significant influence.

(Laisina 2015), regarding the influence of government spending in the education and health sectors on GRDP through the human development index in North Sulawesi in 2002-2013. According to research results, the allocation of government funds in the education sector influences the Human Development Index, while in the health sector it does not have a significant impact. It was found that the influence of government funding allocation in the education sector on economic growth through the Human Development Index tends to be positive. On the other hand, in the health sector, the effect tends to be negative on the Human Development
Index. Researchers suspect that the lack of influence of government funding allocations in the health sector on increasing the Human Development Index may be due to the North Sulawesi Provincial government's focus being more focused on developing health infrastructure during the research period.

**Methods**

**The scope of research**

The scope of this research is the Influence of Education Expenditures, Health Expenditures, Social Assistance Expenditures, Per Capita Income, and Income Per Capita Against the Human Development Index in South Kalimantan Province.

**Types of research**

This type of research is quantitative, namely research on data in the form of numbers or measurement results.

**Place/Research Location**

The location of this research is in the Regency/City of South Kalimantan Province.

**Unit of Analysis**

The unit of analysis in this study is the Influence of Education Expenditures, Health Expenditures, Social Assistance Expenditures, and Per Capita Income on the Regency/City Human Development Index of South Kalimantan Province.

**Variables and Operational Definitions of Variables**

In this study, variables and operational definitions of variables include:

1. **Education Expenditure (X1)** is a type of regional expenditure used to fund the implementation of government affairs in the field of education in Regency/City areas in South Kalimantan Province, measured in billions of rupiah.
2. **Health Expenditure (X2)** is a type of regional expenditure used to fund the implementation of district/city health government affairs in South Kalimantan Province, measured in billions of rupiah.
3. **Social Assistance Expenditures (X3)** are funds allocated for social assistance programs to help vulnerable groups in Regency/City communities in South Kalimantan Province measured in billions of rupiah.
4. **Per Capita Income (X4)** is the average income of residents of the city/district of South Kalimantan Province for the 2018-2022 period calculated based on regional income divided by the population measured in millions of rupiah.
5. **The Human Development Index (Y)** is a measure that describes the condition of human development in a region based on education, health and per capita income of districts/cities in South Kalimantan Province measured in index point units.

**Data Collection Techniques**

Data collection was carried out in two ways, namely Documentation and Literature.

**Data analysis technique**
Data analysis technique using multiple linear regression analysis and using Eviews software with the following equation:

\[ IPMi = \beta_0 + \beta_1 it_1 + \beta_2 it_2 + \beta_3 it_3 + \beta_4 it_4 + \mu_{it} \]

Where:
- \( IPMi \) = Human Development Index
- \( it_1 \) = Education expenditure (Billion Rupiah)
- \( it_2 \) = Health expenditure (Billion Rupiah)
- \( it_3 \) = Social assistance expenditure (Billions of Rupiah)
- \( it_4 \) = Per Capita Income (Million Rupiah)
- \( \beta_0 \) = Constant
- \( \beta_1 \) – \( \beta_3 \) = Regression coefficient
- \( \mu_{it} \) = error term

Results
Panel Data Regression Testing Results
Based on these three tests, it was determined that the best model to use was Random Effect Model. The regression estimation results can be seen in the following table:

| Table 2. Panel Data Regression Estimation Results Random Effect |
| --- | --- | --- | --- |
| Dependent Variable: \( Y \) |
| Method: Panel EGLS (Cross-section random effects) |
| Date: 01/26/24 Time: 11:38 |
| Sample: 2018-2022 |
| Periods included: 5 |
| Cross-sections included: 13 |
| Total panel (balanced) observations: 65 |

<table>
<thead>
<tr>
<th>Variable</th>
<th>Coefficient</th>
<th>Std. Error</th>
<th>t-Statistic</th>
<th>Prob.</th>
</tr>
</thead>
<tbody>
<tr>
<td>C</td>
<td>67.41646</td>
<td>1.176551</td>
<td>57.21553</td>
<td>0.0000</td>
</tr>
<tr>
<td>X1</td>
<td>0.015931</td>
<td>0.003648</td>
<td>4.48563</td>
<td>0.0000</td>
</tr>
<tr>
<td>X2</td>
<td>0.036102</td>
<td>0.017724</td>
<td>1.75923</td>
<td>0.0913</td>
</tr>
<tr>
<td>X3</td>
<td>0.021413</td>
<td>0.005680</td>
<td>0.23975</td>
<td>0.8113</td>
</tr>
<tr>
<td>X4</td>
<td>0.021428</td>
<td>0.005620</td>
<td>3.61399</td>
<td>0.0006</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Effects Specification</th>
<th>S.D.</th>
<th>Rho</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cross-section random</td>
<td>3.891372</td>
<td>0.9692</td>
</tr>
<tr>
<td>Idiosyncratic random</td>
<td>0.407370</td>
<td>0.0108</td>
</tr>
</tbody>
</table>

| Weighted Statistics | |
| --- | --- | --- |
| R-squared | 0.547428 | Mean dependent var | 0.297365 |
| Adjusted R-squared | 0.517470 | S.D. dependent var | 0.685364 |
| S.E. of regression | 0.468819 | Sum squared resid | 0.620365 |
| F-statistic | 18.15554 | Durbin-Watson stat | 0.963053 |
| Prob(F-statistic) | 0.000000 | |

| Unweighted Statistics | |
| --- | --- | --- |
| R-squared | -0.000005 | Mean dependent var | 0.508311 |
| Sum squared resid | 0.000000 | Durbin-Watson stat | 0.010000 |

Source: Eviews Output 12, 2024

Based on the results of panel data regression using Random Effect Model The regression results in this study can be interpreted as follows:

\[ Y = 67.416 +0.0159X_1 + 0.0304X_2 +0.0014 X_3 + 0.0214X_4 + \text{and} \]

Coefficient of Determination Test (R squared)
Based on the research output, it is known that an R Square of 0.547 means that variations in the Human Development Index can be explained by variations in Education Expenditure, Health Expenditure, Social Assistance Expenditure and Per Capita Income of 54.7 percent while the remaining 45.3 percent is explained by other variables.
Partial Significance Test (T Test)
Based on the results of panel data regression using Random Effect Model You can see the t-statistic value of each independent variable, namely:

1. Education Expenditure Variable (X1) with value Prob. of 0.000, which means the value is smaller than 0.05, so it can be stated that the individual Education Expenditure variable has a significant effect on HDI.

2. Health Expenditure Variable (X2) with Prob value. amounting to 0.091, which means the value is greater than 0.05, so it can be stated that the individual Health Expenditure variable has no significant effect on HDI.

3. Social Assistance Expenditure (X3) with a value Prob. amounting to 0.811, which means the value is greater than 0.05, so it can be stated that individual Social Assistance Expenditures have no significant effect on HDI.

4. Per Capita Income Variable (X4) with the value Prob. of 0.000, which means the value is smaller than 0.05, so it can be stated that the individual Per Capita Income variable has a significant effect on HDI.

Simultaneous Significance Test (F Test)
Based on the panel data regression results, the F-statistic probability value is 0.000, this value is smaller than the significance value α (5%) so it can be stated that all independent variables are Education Expenditure, Health Expenditure, Social Assistance Expenditure and Per Capita Income simultaneously (together) influence the HDI in South Kalimantan Province.

Discussion of Research Results
1. The Influence of Education Expenditures on the Regency/City Human Development Index in South Kalimantan Province
   This positive influence can be interpreted as meaning that increasing budget allocations for the education sector in each Regency/City in South Kalimantan Province makes a real contribution to increasing HDI. Allocation of greater funds for education means increasing public access to quality education, including educational facilities and infrastructure, improving the quality of teaching staff, and various educational development programs. Increasing education spending in each district/city has a positive impact on the education sector, including increasing accessibility and quality of education. Funds allocated for educational infrastructure, facilities and infrastructure, such as school buildings, libraries and other supporting facilities, contribute to improving the quality of the learning environment. In addition, education spending can be used to improve the quality of human resources, such as teacher training, textbook procurement, and curriculum development, all of which have a positive impact on HDI.

   In line with the results of research by (Laisina, 2015) regarding the influence of government spending in the education and health sectors on GRDP through the human development index in North Sulawesi in 2002-2013. The results show that government spending in the education sector has an influence on the human development index. The influence of government spending in the education sector on economic growth through the human development index is positive.

2. The Influence of Health Expenditures on the Regency/City Human Development Index in South Kalimantan Province
   The results were not significant on influence Health spending on HDI in South Kalimantan Province is caused by the allocation and distribution of health spending funds
being not optimal or inefficient. Even though the amount of funds allocated looks large, its use is not in accordance with the real needs of the community. Failure to prioritize crucial health programs or inability to handle urgent health issues could be the cause of the low positive impact of health spending on the Human Development Index in South Kalimantan Province. Accessibility barriers to service Health can be an inhibiting factor too. Even though health spending funds are increased, if people have difficulty accessing adequate health facilities, their effectiveness can be limited. These problems often involve inadequate health infrastructure, especially in remote or less developed areas. In line with the research results of (Laisina, 2015), the results show that government spending in the health sector had no effect on increasing the human development index because during the research period the North Sulawesi Provincial government allocated more of its budget in developing infrastructure facilities in the health sector.

3. The Influence of Social Assistance Expenditures on the Regency/City Human Development Index in South Kalimantan Province

Insignificant results may also reflect that social assistance programs require improvement or adjustment. There are challenges in the effectiveness of implementing social assistance programs at the local level. Even though social assistance spending has increased, the success of these programs in improving human welfare is influenced by implementation factors, such as target accuracy, equitable distribution, and implementation efficiency at the district/city level in South Kalimantan Province. Imperfections in program implementation can affect the expected positive impact. This result is in line with research by (Sendouw et al, 2017) which produced research that social assistance spending had no effect on HDI. In accordance with what (Firmansyah, 2019) stated, the distribution of social assistance has not been able to reduce poverty and social inequality directly to HDI. This is because the benefits and impacts received are very low, another cause is the difficulty of local governments in identifying disadvantaged residents capable and accuracy of recipients of social assistance.

4. The Influence of Per Capita Income on the Regency/City Human Development Index in South Kalimantan Province

The positive influence of Per Capita Income on HDI indicates that an increase in income per individual in the local community has an impact on increasing the level of welfare and human development. The affordability of education and health services, as well as a higher standard of living, are more guaranteed with a higher per capita income. Communities who have adequate per capita income tend to have better access to service health, education, and infrastructure, which collectively contribute to increasing HDI. Per capita income has a positive impact on increasing HDI because it allows people to have better access to education and health services. By increasing income per individual, society can meet basic needs such as education costs and access to health care. This makes a significant contribution to improving the human development index, which includes indicators of health, education and living standards. The relationship between Per Capita Income and HDI also reflects the economic aspect of human development. Increasing income per individual not only affects the health and education sectors, but also has a positive impact on other socio-economic aspects, such as increasing employment opportunities and community participation in local development. Therefore, by increasing Per Capita Income, South Kalimantan Province can achieve sustainable economic growth and improve the welfare and quality of life of the community as a whole.
In line with (Rahmawati's, 2021) research results which show that partially the per capita income variable has a significant effect on the human development index (HDI) in Banten Province, this can be seen from the calculated t value which is greater than the t table (4,000 > 2,055) and the significance value is smaller than the significance level (0.000 < 0.025).

5. The Influence of Shopping, Health Expenditure, Social Assistance Expenditure and Per Capita Income on the Regency/City Human Development Index in South Kalimantan Province

Education spending plays a role in improving the quality and access to education, which has a positive impact on HDI. Likewise, Health Expenditures and Social Assistance Expenditures provide support for aspects of people’s health and living standards. The synergy between these three variables provides a mutually supportive positive impact on human development. Per capita income is an important factor in this context, ensuring people’s purchasing power and ability to meet basic needs. The increase in per capita income contributes to an increase in HDI, indicating that a more even distribution of income can improve people’s welfare and standard of living. The findings of this research provide empirical support to underline the importance of integrating human development policies in South Kalimantan Province. Simultaneous research on Education Expenditures, Health Expenditures, Social Assistance Expenditures, and Per Capita Income shows that this combination of strategies can have a greater positive impact on HDI compared to separate approaches. Policy formulation and resource allocation should consider the interconnection between these variables to achieve sustainable human development at the provincial level.

Implications of Research Results

This research makes an important contribution to policy makers at the regional level, especially in the Districts/Cities of South Kalimantan Province. Education expenditure has a positive and significant influence on the Human Development Index (HDI), emphasizing the need to increase investment in the education sector. Local governments need to increase budget allocations to improve educational infrastructure, improve the quality of education, and support teacher training in order to have a greater impact on human development.

Meanwhile, the results of Health Expenditures do not show a significant influence individually, showing the implications of the need to increase the efficiency and effectiveness of health budget management. Increasing the accessibility and quality of health services as well as optimizing health programs are the keys to achieving an increase in HDI. Policy makers must review health budget strategies and allocations to ensure that every fund invested provides maximum benefits. Meanwhile, social assistance spending has a positive effect, although not significant, indicating the need for in-depth evaluation of the design and implementation of social assistance programs. Local governments must conduct a thorough review to determine the effectiveness of the program and ensure that assistance is well-targeted and makes a real contribution to community welfare. Per capita income has a significant influence on HDI, confirming the importance of inclusive economic growth. Increasing per capita income will give people better access to education, health and other basic needs services. Therefore, the government needs to encourage economic policies that support increasing per capita income and fair distribution.

Research Limitations

In the process of creating this research, there were several research limitations,
including 1) Limited data affects the depth of analysis and generalization of findings, and can hinder a more comprehensive understanding of certain variables. 2) This research has temporal limitations, because it uses data limited to a certain time period. Changes in social, economic, or political conditions during or after the research period may affect the validity and relevance of the findings. 3) This research focuses on the District/City of South Kalimantan Province, so the generalization of the findings to other regions may be limited. Variations in social, economic and cultural conditions between regions may influence the transferability of these findings.

Conclusion

Based on the results of the analysis, the following conclusions can be drawn, namely that education spending and per capita income have a positive and significant effect on the human development index in South Kalimantan Province, health spending and social assistance spending have a positive and insignificant effect on the human development index in South Kalimantan Province and education spending, Health Expenditures, Social Assistance Expenditures, and Per Capita Income simultaneously have a significant effect on the human development index in South Kalimantan Province.

Suggestion

Based on the description of the conclusions above that have been presented, the author provides suggestions, namely 1) Based on the analysis of the influence of education spending on the human development index (HDI) in South Kalimantan Province, it is recommended to strengthen program sectors that focus more on improving the quality of HDI in Educational dimension. This can be realized by giving priority to aspects such as extending the duration of basic education and increasing its accessibility, rather than focusing only on literacy indicators. It is hoped that this effort will be more effective in achieving strategic goals and reducing spending distortions. 2) Strengthening is needed in sectors that directly impact life security and access to health services. For example, it can be improved through the Healthy Indonesia Card or the National Health Insurance (JKN) program, with a focus not only on infrastructure development, but also on efforts to ensure that people achieve long and healthy life indicators. Thus, it can reduce the risk of ineffectiveness in achieving strategic goals and avoid unwanted spending distortions. 3) Programs such as the Family Hope Program (PKH) and Non-cash Food Assistance (BPNT) should be implemented more precisely and in accordance with the real needs of the community. 4) It is recommended to continue to encourage policies and programs that support increasing per capita income. Strategic steps such as skills training, local economic empowerment, and development of high-potential economic sectors can be strengthened.

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UU No. 58 Tahun 2018 tentang Pengelolaan Keuangan.