



The Influence of Government Expenditure in the Health Sector, Education Sector, Capital Expenditures on the Human Development Index in South Sulawesi Province

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ABSTRACT

This study aims to analyze the effect of government spending on health, government spending on education and capital spending on the Human Development Index through economic growth in South Sulawesi Province. The data used in this research is secondary data that comes from the Central Bureau of Statistics of South Sulawesi Province and the Directorate General of Fiscal Balance of the Republic of Indonesia. The analytical method used is a multiple linear regression analysis method using Cross Section and Time Series data for each district/city between 2011-2020. The research findings show that the variable government spending in the Health sector has a negative and significant effect on the Human Development Index in South Sulawesi Province, the two variables in government spending in the Education sector have a negative and significant effect on the Human Development Index in South Sulawesi Province, third, the capital expenditure variable does not effect on the Human Development Index in the province of South Sulawesi. The findings presented are a form of phenomenon where in increasing human capital, it is necessary for us to review the government expenditure system so that it can be more targeted in maximizing spending for the sake of increasing the human resources of society.

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INTRODUCTION

Based on the foundation of previous empirical and theoretical studies. then the rationale in this research can be arranged in the achievement of the Human Development Index (IPM), which is a method used to measure the achievement of improvement. Human capital as a basic reference that we can use to measure how far a region has developed is something that cannot be separated from the purpose of living as a nation. The quality of human resources in increasing economic growth is needed by every country. both developing and developed countries. An increase in HDI indicates an increase in the quality of human resources in a given space. HR is the subject and object of improvement. this shows that humans apart from being entertainers of progress. also be the focus of

improvement. To build improvements, especially in South Sulawesi Province. It is important to develop valuable human resources.

The development of human capital is the total development of the human person because all other resources depend on human capital for their effectiveness and productivity. Reasons and benefits abound for investing in human resource development. This is the reason why countries and organizations make their budgets for human resource development (Nkogbu. 2015).

The positive impact of improving the quality of health and education that can be generated can improve the quality of human resources, and the positive impact of improving the quality of human resources can advance the economy. The relationship between government spending and economic growth remains one of the most topical development nexus (Kafayat Amusa. 2019).

Thus, increasing the quality of human resources is a very important element of development. Creating quality human resources requires various facilities and infrastructure. Therefore investment is needed to be able to create the formation of quality human resources, such as investment in the education and health sectors as well as infrastructure. Education and health aspects are fundamental development goals in a region.

One way to see how the role played by the government in educating the nation's life is to improve human quality through improving the quality of health and education and infrastructure. The government, which acts as a determinant of public policy, which includes the management of state expenditures for the welfare of society, essentially needs to maximize the use of the budget as capital in human development.

We can see an increase in the human development index in a region or country from the increase in the quality and quantity of the human resources in that area. In measuring the quality level of the population in one region, we can see the level of change in the absorption of the number of workers. In improving the quality of the workforce itself, we can measure it through the level of skill possessed by the workforce. We can see the increase in the skills of the workforce from indicators that affect the skills of the workforce through the level of education they obtain. However, in this study the human development index is measured through the health sector and the education sector.

Although it does not measure all dimensions of human development because the dimensions are very broad, but HDI is considered capable of measuring the dimensions of human development through three main indicators, namely the economy, education and health (Ardiansyah. 2018). Technically, HDI provides a composite measure in three dimensions, namely: (i) longevity and healthy life (life expectancy at birth); (ii) knowledge (adult literacy rate) and average years of schooling for adults (mean years of schooling); and (iii) decent standard of living (purchasing power parity) (Mahulauw. 2016).

The human development index in South Sulawesi Province increases every year from 2014 to 2020. The percentage of human development index in South Sulawesi Province in 2014 was 68.49 and 2015 was 69.15 and then increased again in 2015 which was 69.76 and then continued to increase until the biggest number ie. 71.93 in 2020 (BPS Sulsel. 2020). This shows that the quality and level of welfare of human resources in South Sulawesi is getting better, but we need to analyze how this human development can improve and review the vital factors that influence it.

Sunarni (2017) Human Development Index (IPM) is a variable that reflects the level of attainment of population welfare in basic services in the education sector, public health and welfare. The Human Development Index is formed based on four indicators, namely life expectancy, literacy rate, average length of schooling and purchasing power.

The basic things that affect the Human Development Index related to health spending, education spending, capital spending and economic growth are aspects that need to be regulated and utilized by the government.

According to Bau (2011) said Peacock and Wiseman were two people who put forward the theory regarding the best development of government spending. This theory views that the

government is always trying to increase spending, while the public does not like to pay more taxes to finance greater government spending.

Economic growth can be a factor that influences the Human Development Index, and in this study it becomes a connecting variable between the variables of Health, Education and capital expenditure. Risha Amalia (2016) stated in UNDP (United Nations Development Programme). Human development is a process of enlarging people's choices for humans (a process of enlarging people's choices). The concept or definition of development basically covers a very broad dimension of development. In the concept of human development. not only from economic growth

Razmi (2012) also argued that improving health can increase productivity and labor supply. Productivity and labor supply can increase productivity and economic growth. A better level of health also supports a person's access to a higher level of education.

The high government spending on the education sector will affect developments in the education sector, namely by increasing the number of students who are able to finish school to a higher level. The higher the average level of knowledge and skills possessed by the community. the easier it is for every individual of working age to understand. apply and benefit from technological advances and ultimately raise the nation's economic and living standards. A nation must increase investment in education and health to achieve this goal (Meier. et al in Aimon. 2012).

Infrastructure is something that we cannot separate in developing the potential of the Human Development Index. the availability of various infrastructures that can facilitate access to knowledge and development in society is very important. Based on the development concept. contains the meanings of the allocation of resources. regulation and community empowerment. Development as a method of allocating resources that are owned by the public. like natural resources. energy resources. financial and human resources. In this perspective. development should be able to expand public access to obtain the resources needed to achieve community welfare. facilitating public access to obtaining and enjoying various basic service facilities (education, health, clean water, electricity, security, etc.). as well as ensuring the availability of infrastructure and the continuity of these resources for the survival of the community. Abdul Maqin (2016).

For this reason, the hypothesis in this study is:

H1: It is suspected that government spending on Health has a direct influence on the Human development Index and indirectly through economic growth in South Sulawesi Province in 2011-2020.

H2: It is suspected that government spending on education has a direct influence on the human development index and indirectly through economic growth in South Sulawesi province in 2011-2020.

H3: It is suspected that capital expenditure has a direct influence on the Human Development Index and indirectly through economic growth in South Sulawesi Province in 2011-2020.

RESEARCH METHOD

This study uses a quantitative data approach. According to Sugiyono (2016). research according to the level of explanation is research that intends to explain the position of the variables studied and the relationship between one variable and another.

The data collection technique used was library research where library research is a research method to obtain information from literature related to this research, such as research journals, theses, dissertations and other published books related to this research. The data collection technique used is direct recording in the form of panel data, which is a combination of cross section data and time series data.

Path analysis is part of a regression model that can be used to analyze causal relationships between one variable and another. Path analysis is used by using correlation. regression and path so that it can be known to arrive at the last dependent variable. must go through the direct path or through the intervening variable. The following is the path analysis regression equation with

multiple linear regression as proposed by Sunyoto (2012). with the equation formula that can be seen below:

$$Y_1 = f + (X_1, X_2, X_3) \dots\dots\dots(1.1)$$

$$Y_2 = f (X_1, X_2, X_3, Y_1) \dots\dots\dots(1.2)$$

Based on equation (1.1) and equation (1.2). then a non-linear equation can be formed as follows:

$$e^{Y1} = \alpha_0 X_1^{\alpha1} X_2^{\alpha2} X_3^{\alpha3} \mu \dots\dots\dots(1.1a)$$

$$e^{Y2} = X\beta_1 X_2\beta_3 X_3\beta_4 e\beta_0 + \beta_1Y_1 + \mu_2 \dots\dots\dots(1.2a)$$

Information :

- Y1 = Economic Growth
- Y2 = Human Development Index
- f = Regression Coefficient
- X1 = Expenditures in the health sector
- X2 = Education spending
- X3 = Capital Expenditures
- e = Standard Estimation Error

RESULTS AND DISCUSSIONS

HDI is an important indicator for measuring success in efforts to build the quality of human life (society/population). The Human Development Index (IPM) is the dependent variable that we will analyze. Based on the foundation of previous empirical and theoretical studies. then the rationale in this research can be arranged in the achievement of the Human Development Index (IPM), which is a method used to measure the achievement of improvement. Human capital as a basic reference that we can use to measure how far a region has developed is something that cannot be separated from the purpose of living as a nation.

An increase in HDI indicates an increase in the quality of human resources in a given space. HR is the subject and object of improvement. this shows that humans apart from being entertainers of progress. also be the focus of improvement. To build improvements. especially in South Sulawesi Province. It is important to develop valuable human resources. for this situation the welfare area and the training area. these two fields. particularly from an educational perspective. Health and Infrastructure are important development objectives carried out in a place or region.

For this reason, we will first look at the average development of the Human Development Index, which is the object of this research in each district/city below:

Table 1. Development of the South Sulawesi Human Development Index 2014-2020

County/City	IPM		Growth %
	2014	2020	
Bantaeng	66	69	3.00
Barru	68	71	3.00
Bone	62	66	4.00
Bulukumba	65	69	4.00
Enrekang	69	73	4.00
Gowa	66	70	4.00
Jeneponto	61	64	3.00
Luwu	67	70	3.00
Luwu Utara	67	69	2.00
Maros	67	69	2.00
Pangkep	66	69	3.00
Palopo	76	78	2.00
Luwu Timur	70	73	3.00
Pinrang	69	71	2.00

County/City	IPM		Growth %
	2014	2020	
Sinjai	64	68	4.00
Selayar	64	67	3.00
Sidrap	68	71	3.00
Soppeng	65	69	4.00
Takalar	63	67	4.00
Tana Toraja	65	69	4.00
Wajo	66	69	3.00
Pare-pare	76	78	2.00
Makassar	79	82	3.00
Toraja Utara	66	69	3.00
Sulawesi Selatan	68	72	4.00

In table 1. above shows that the development of the human development index between 2014-2020 in South Sulawesi continues to increase, and for the average development shows the figure of 4% for the HDI of South Sulawesi as a whole. With an average growth index of 2% in Pinrang district, Pare-Pare city.

Result

In the results of the research that has been done, we will discuss these findings by looking at the output of research results using SPSS software version 26 below. Below is the result of estimation of the effect of government spending on health, education and capital spending on economic growth in South Sulawesi Province:

Table 2. Results of the Estimation of the Effect of Health Expenditure. Education and Infrastructure Spending on Economic Growth

Variable	Koefisien Regresi	t-statistik	Sig.
Health (X ₁)	-0.611	-10.592	0.000
Education (X ₂)	-0.308	-5.384	0.000
Capital Expenditures (X ₃)	-0.060	-2.072	0.039
C	1576.336	9.600	0.000
F-statistic = 341.029			
Prob (F-Sig) = 0.000			

*) Signifikan pada $\alpha = 5\%$; $R^2 = 0.820$

Test Coefficient of Determination R² (Y1)

Based on simultaneous linear regression analysis. then the calculation results are obtained in Table 2. so that an R square value of 0.820 is obtained, which means the contribution of the health variable. Education and capital spending by 82 percent. The remaining 18 percent is determined by variables or other factors outside this research model.

Simultaneous Test (F) (Y1)

Based on the results of the analysis in Table 2, the probability F value is 0.000, which means <0.05 indicates that simultaneously (Test F) the health variable. education and capital spending have a significant effect on economic growth. In observing the results of the estimation of the function of economic growth. the variable that shows a significant effect is the health variable. Education and capital spending at a significant rate of 5 percent. in other words, each of the independent variables has a significant effect on the economic growth variable. This simultaneous test is a test conducted to determine the significance value of the Health, Education and Capital Expenditures variables on HDI. Below is the result of estimating the effect of government spending on health, education and capital spending on the human development index without going through economic growth in South Sulawesi Province:

Table 3. Estimation of Health Effects. Education and Capital Expenditures on the Human Development Index Through Economic Growth

Variable	Koefisien Regresi	t-statistik	Sig.
Economic growth(Y ₁)	0.315	8.795	0.000
Health (X ₁)	-0.442	-11.630	0.000
Education (X ₂)	-0.258	-7.892	0.000
Capital Expenditures(X ₃)	-.006	-409	0.683
C	7700.050	8.795	0.000
F-statistic = 1023.990			
Prob (F-Sig) = 0.000			

*) Signifikan pada $\alpha = 5\%$; $R^2 = 0.948$

Test Coefficient of Determination R² (Y₂)

Based on simultaneous linear regression analysis. then the calculation results are obtained based on Table 3. so that an R square value of 0.948 is obtained, which means 94.8 percent, which means the contribution of the Health variable. Education and Capital Expenditures on the Human Development Index through economic growth. The remaining 5.2 percent is determined by variables or other factors outside this research model.

Simultaneous Test (F) (Y₂)

Based on the results of the analysis of Table 3, the probability F value is 0.000, which means <0.05 indicates that simultaneously (Test F) the health variable. Education and Capital Expenditure and economic growth have a significant effect on the human development index.

Partial Test (t)

Based on the results of the regression analysis obtained in Table 2 and Table 3, each research variable is intended. then below will be explained about the influence of each independent variable on the dependent variable partially. The direct effect of government spending on health on the human development index has a negative and significant effect with a significance of 0.000. The regression coefficient value is -0.442 and the t-statistic is -11.630. This means that for every 1 percent increase in health expenditure, it will cause a decrease in HDI by -0.442%, conversely if there is a decrease in health expenditure, it will increase the HDI by 0.442%. These results are consistent with the initial hypothesis which states that health expenditure has a negative and significant effect on the human development index. The effect of government spending on education on the human development index shows a negative and significant effect with a significance value of 0.000 and (t-statistic value of -11.630. coefficient of -0.258). This means that for every 1 percent increase in education spending, the HDI will decrease by 0.258%, conversely if there is a decrease in education spending, the HDI will increase by 0.258%. The results are in accordance with the initial hypothesis which states that education spending has a negative and significant effect on the human development index.

The effect of capital expenditure on the human development index shows a negative and insignificant effect with a significance value of 0.683 (t-statistic value of -0.409. coefficient of 0.006). This means that every change in the capital expenditure variable does not affect changes in the human development index. This result is not in accordance with the initial hypothesis which states that capital expenditure has a positive and significant effect on the human development index.

The effect of economic growth on the human development index shows a positive and significant effect with a significance value of 0.000 (t-statistical value of 8.795 and coefficient value of 0.315). This means that every 1% increase in economic growth will increase the HDI by 0.315%. Conversely, if there is a decrease in economic growth by 1%, it will reduce the HDI by 0.315%.

The indirect effect of government spending on health on HDI shows a negative and significant effect through economic growth with a significance value of 0.000 and a coefficient value of -0.139 (-0.442×0.315). The influence comes from the significant relationship between health expenditures and economic growth with a value (t of -10,592 and a coefficient value of -0.061) which is then continued with a positive and significant relationship between economic growth and HDI with a significance value of 0.000 (t value of 8,795 and coefficient value of 0.315).

This shows that every 1 percent increase in Health expenditure will reduce economic growth by -0.442 percent. An increase in economic growth will reduce the HDI by -0.139 (-0.442×0.315), conversely a decrease of 1 percent of health expenditure will increase economic growth by 0.139 percent. This result is in accordance with the hypothesis that health expenditure indirectly has a negative and significant effect on the human development index through economic growth.

The indirect effect of government spending on education on HDI shows a negative and significant effect through economic growth with a significance value of 0.000 and a coefficient value of -0.080 (-0.255×0.315). This influence comes from the significant relationship between health expenditures and economic growth with a value (t of -5.384 and a coefficient value of -0.308) which is then continued with a positive and significant relationship between economic growth and HDI with a significance value of 0.000 (t value of 8.795 and coefficient value of 0.315).

This shows that every 1 percent increase in education spending will reduce economic growth by -0.258 percent. An increase in economic growth will reduce the HDI by -0.080 (-0.442×0.315), otherwise a 1 percent decrease in Health expenditure will increase economic growth by 0.0139 percent. This result is in accordance with the hypothesis that education expenditure has a negative and significant effect on the human development index through economic growth.

Mode expenditure has no effect on the human development index showing a negative and insignificant effect with (t-statistical value of -0.409, coefficient value of -0.006 and significance value of 0.3833).

The effect of economic growth on the human development index with a significance value of 0.000 (coefficient value of 0.315 and t-statistic of 8.795. This shows that if economic growth increases by 1 percent, it will increase the human development index by 0.315 percent, on the contrary if every decrease Economic growth of 1 percent will reduce the human development index by 0.315 percent. This result is in accordance with the crew's hypothesis which states that economic growth has a positive and significant effect on the human development index.

Discussion

Analysis of the direct and indirect influence of government spending on health. Against Human Development Index Through Economic Growth

Based on the results of an analysis conducted directly and indirectly, government spending on health has a significant effect on the Human Development Index. In our review of the operational definition of how these health expenditures can be negative, we can analyze that in improving quality, not only operational costs are continuously increased, but all elements related to public health, in order to be able to. achieve good human development.

Health is a very important factor for the development of human capital, one of the conditions for individuals to be able to work and have high productivity is that the condition of the individual is healthy, by having an adequate level of health and nutrition, it is hoped that the individual can be productive and have sufficient income, even if in the future there is no need to be sick to treat it because of the availability of cheap and affordable health facilities for the poor (Sandefur et al., 1998).

This research is similar to research conducted (Kadir et al. n.d. 2016) which shows that the influence of spending on health on increasing GRDP is positive. This value is significant at an error rate of 0.05 with a significance of 0.001. This is because government spending has been effective in spending several allocations of health assistance directly or indirectly.

Health is one of the dimensions of well-being, poor health can directly affect an individual's opportunities such as his capacity to generate income, his learning at school, his ability to care for

children, his participation in community activities and the like. The importance of the instrumental function of health implies that various inequalities in the health sector can manifest in other dimensions of well-being (World Bank, 2006).

Analysis of the direct and indirect influence of government spending on health. Against Human Development Index Through Economic Growth

Based on the results of the analysis carried out directly and indirectly on the Human Development Index, government spending in the education sector has a significant effect. In our review of the operational definition of how health expenditures can have a negative value, we can analyze that in improving quality, not only operational costs continue to be increased, but all elements related to education/community education, in order to achieve good human development.

The government plays an important role in preparing strategic programs to produce quality human resources and ready to enter the job market. Lastly, is the coaching and development of the community, especially the younger generation. As the main support in the wheel of development, empowering the younger generation is expected to create a generation that is creative, innovative and highly competitive. These characteristics of the younger generation are expected to be able to contribute and win the global competition.

Considering the strategic role of human resources in accelerating the country's development, policies and strategic steps for a comprehensive work program must be realized in order to produce many superior Indonesian human resources who are able to compete at the global level. Policy synergy between stakeholders in related sectors and across sectors is also absolutely necessary in order to unite existing resources and potentials to accelerate the development of Indonesian human resources. The results of this study are in line with the research conducted by Laisina. et al (2015) where the results of the study found that government spending in the education sector had a positive and significant effect on GRDP in North Sulawesi in 2002-2013.

Analysis of the Direct and Indirect Effects of Capital Expenditure on the Human Development Index Through Economic Growth

Based on the results of the analysis carried out both directly and indirectly Capital Expenditure did not have a significant effect, while indirectly it had a similar effect, namely negative and not significant on the human development index. However, the findings regarding the negative and significant effect of capital expenditure on economic growth state that capital expenditure plays an important role in increasing economic growth.

Infrastructure is considered as the main obstacle in the company's operational activities. The existence of infrastructure becomes even more crucial when Sulawesi faces new challenges, namely urbanization or an increase in the proportion of the total urban population. Although currently Sulawesi is one of the regions with the least urban population in Indonesia, Sulawesi is the 2/3 region experiencing the fastest urban population growth in Indonesia.

On the other hand, the allocation of local government infrastructure spending in Sulawesi, both provincial and district/city, tends to be below the national average. On average, the infrastructure spending budget for provincial and district governments in Sulawesi is 16% of total spending, below the national average of 18% (Bakti.or.id).

The results of research conducted by (More & Aye. 2017) found that in South Africa Education and Health Infrastructure had a positive effect on economic growth and a negative effect on inequality as expected. While the effect on growth is significant. the effect on inequality is not significant. With respect to health spending, found a negative effect on economic growth. The results of research conducted by (Abdul Kadir. 2016) found that infrastructure did not significantly influence HDI indirectly through intervening variables. income per capita.

Analysis of the Effect of Economic Growth on the Human Development Index

Based on the results of an analysis conducted Partially to see how the effect of economic growth on the human development index. The test results that have been carried out found a significant effect. In its influence on the human development index, the development paradigm that is currently

developing is economic growth as measured by human development as seen by the level of quality of human life in each country. One of the benchmarks used to look at the quality of human life is the Human Development Index (HDI), which is measured through the quality of education, health and economic levels (purchasing power). In research conducted by (Novita Dewi. 2017) found positive results of economic growth with a coefficient value of 0.024

Similar research was also conducted by (Siti Rif'atin Nuriyah. 2017). The results of this study indicate that the GRDP variable has a positive and significant influence on HDI in Bojonegoro Regency. This is evident from the results of the t test in the calculation of stage 1 with a significance of 0.033.

In previous studies related to the human development index stated that education and health infrastructure may not produce higher quality health and education services. Factors such as lack of implementation and corruption should not be overlooked (More & Aye. 2017).

The results of research conducted by (Bahasoan. 2019) The regional government of Central Sulawesi Province in an effort to improve human development, the government must facilitate infrastructure in education, health and the economic sector, so that in this case it is expected to increase the value of the Human Development Index in order to improve the quality of human resources to spur economic growth by prioritizing excellent service in education, health, and economic development.

CONCLUSION

Based on the results of the analysis and discussion that has been done. So there are several conclusions that can be given by the author. namely: Government spending on Health has a direct and indirect effect on the human development index through economic growth in South Sulawesi Province in 2011-2020. Government spending on education has a direct and indirect effect on the human development index through economic growth in South Sulawesi Province in 2011-2020. Capital Expenditure has a direct and indirect effect on the human development index through economic growth in South Sulawesi Province in 2011-2020. Economic Growth has a significant effect on the Human Development Index in South Sulawesi Province in 2011-2020

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