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Evaluation of Budget Expenditure (Mandatory) of Education Sector in Mahakam Ulu Regency

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Abstract: The limited budget of the education sector sourced from the regional budget, because only around 15% of the Mandatory Spending in the education sector is given by the Mahakam Ulu Regency government from the regional budget. Therefore, an evaluation analysis of the mandatory budget expenditure (mandatory) of the education sector in Mahakam Ulu Regency was carried out using the Joyce and Pattison Model. The post-positivism was used by collecting qualitative data through interviews and literature studies. The results of the study indicate that the mandatory output of the education sector in Mahakam Ulu Regency reflects the results of local government policies and programs, especially in remote areas. With optimal budget allocation, the main programs include the management of preschool, elementary school, junior high school, and the distribution of educators. Performance targets include the construction of four teacher/principal rooms each year with a budget of IDR 1.2 billion, as well as the development of infrastructure to create a modern learning environment; Mandatory education outcomes in Mahakam Ulu Regency show significant progress. There is an increase in access and quality of education with 38 elementary schools, 17 junior high schools, and 71 early childhood education centers in 50 villages. The school participation rate for ages 5-6 years reached 80.47% and for ages 7-15 years 99.35%, with a target of 100% in 2024. Net participation rate also increased in early childhood education, elementary schools, and junior high schools, while students' literacy and numeracy skills continued to improve. Expected length of schooling is stable at 12.5-12.6 years, and average length of schooling increased to 7.89 years in 2022, reflecting progress in access to education up to junior high school; The education budget performance indicators in Mahakam Ulu Regency show good achievements, especially in gross participation rate and net participation rate for early childhood education, elementary schools/Islamic elementary schools, and junior high schools/Islamic junior high schools. However, school participation rate-18 years and Equivalency are still constrained by data collection. The absorption of the Education Office budget is more than 70%, but administrative services, such as basic education data and salary disbursement, are less effective, reducing public satisfaction. Improvements in the administrative system are needed to improve services and public trust.

Keyword: evaluation, mandatory spending in education, joyce and pattison model

INTRODUCTION

The human development index is a way to measure how well an area is doing in human development (Osher et al., 2021; Hickel, 2020). Government spending, especially in education, is one component that can also affect the quality of human development. In addition, since the beginning of the regional autonomy era, which began with Law No. 22 of 1999, which was later amended to Law 9 of 2015 concerning the second amendment to Law No. 23 of 2014 concerning Regional Government, local governments have made various efforts to improve the quality of human resources in their regions in the fields of physical (health), intellectual (education), economic welfare (purchasing power), and moral (faith and piety). Mandatory spending in the education sector refers to mandatory spending that must be carried out by local and central governments in order to fulfill applicable legal provisions regarding the allocation of funds for the education sector (Pambudi et al., 2021). This is regulated by the 1945 Constitution and various other laws and regulations which stipulate that the government is required to allocate a minimum of 20% of the State Budget and Regional Budget for the education sector. However, during several years of regional autonomy implementation and increased government spending on regional budgets, there has been no significant improvement in people's welfare (Siregar & Badrudin, 2019). This can be seen in the regional budget policy, which functions as the main instrument for carrying out allocation and distribution functions, where budget allocation and implementation are more focused on routine bureaucratic spending, especially to pay salaries for regional government employees, office costs, and official travel. Most of the budget is also allocated for physical development or development, such as building construction. So, the budget allocated to improve the quality and quality of human development is ineffective. The central government cannot escape from its autonomy policy (Yakub, Ghani, & Syafiâ, 2018; Butt, 2019). Balancing funds from the central government to regional governments must be provided to assist regions that have not been able to meet their regional needs (Awwaliyah, Agriyanto, & Farida, 2019; Talitha, Firman, & Hudalah, 2020), including Mahakam Ulu Regency. For programs or activities that are the responsibility of the region and in accordance with national priorities, such as education, the central government must provide balancing funds. (Paramita, 2020).

Mahakam Ulu Regency consists of five (five) sub-districts, namely Long Apari District, Long Pahangai District, Long Bagun District, Laham District, and Long Hubung District, and specifically 2 sub-districts located in Ulu Riam, namely Long Apari and Long Pahangai, are 2 sub-districts that directly border Malaysia. Along with the growth in population, the Mahakam Ulu Regency government is carrying out development for the welfare of the community, especially in the education sector, but there are still obstacles in its implementation. As the results of temporary observations and observations that have been carried out by researchers at the Education and Culture Office of Mahakam Ulu Regency, researchers found several things that according to researchers are problems, some of these things are: limited budget for the education sector sourced from the regional budget, where the government is required to carry out Mandatory Spending of 20% of the total regional budget for education, but only around 15% of Mandatory Spending in the education sector is provided by the Mahakam Ulu Regency government from the total regional budget. This causes limited performance in carrying out various education activities in Mahakam Ulu Regency.

The allocation of Education Function Expenditure is IDR203,586,673,201 from the total Regional Expenditure in the 2022 budget year of IDR1,358,289,356,606 or 15%. In the 2022 budget year, the Mahakam Ulu Regency Government has not been able to maximize the APBD to be able to meet the mandatory spending in the Education sector, which is at least

20%. The allocation of Education Function Expenditure is IDR327,972,812,611.00 from the total Regional Expenditure in the 2023 budget year of IDR2,159,291,622,652.00 or 15.19%. In the 2023 budget year, the Mahakam Ulu Regency Government has not been able to maximize the regional budget to be able to meet the mandatory spending in the Education sector, which is at least 20%.

Mahakam Ulu Regency has the lowest human development index in the entire East Kalimantan Province. This is because Mahakam Ulu Regency is a region that has not been formed for long, so it has very different conditions from other regions in various aspects, especially infrastructure. In addition, the low human development index of Mahakam Ulu Regency is also influenced by the components of expected length of schooling and the average length of schooling which is ranked last among other parts of East Kalimantan. In 2025, the Mahakam Ulu Regency Government is targeting its regional human development index value at 70.

The success of achieving human development success indicators in Mahakam Ulu Regency cannot be separated from the important role of the education sector. Basically, government spending on education is an investment in economic growth (Suwandaru, Alghamdi, & Nurwanto, 2021; Kurniawan & Managi, 2018). After some time, the impact of development in the sector will be felt, although not immediately. Research that uses a fairly long time series is needed because there is a time delay when the government issues the development budget or state spending for the sector as a result of the policy.

Based on this, previous studies have tested the effect of mandatory spending in the education sector on education outcomes. Among them, research conducted by Rifa'i and Moddilani (2021) conducted an Analysis of the Impact of Government Spending in the Education Sector on GDP per Capita: Spending More or Spending Better. The study shows that although government spending on education has an influence on the level of welfare, the influence is not optimal. This phenomenon is caused by the inequality of fiscal capacity between regions. The complex education system in Indonesia and the diverse geographic, social, cultural, and population needs cause the transmission of government spending policies in the education sector not to be in accordance with the expected goals.

Merini (2022) said that mandatory spending in the education sector through School Operational Assistance, Teacher Allowances, Physical Special Allocation Funds in the Education Sector, and the Number of Schools have a positive and significant effect on the Pure Participation Rate of Compulsory Education and Average Length of Schooling. Then Teacher Allowances, Physical Special Allocation Funds in the Education Sector, and the Number of Schools have a positive and significant effect on Expected Length of Schooling.

Research conducted by Kisnawati & Irianto (2017) shows that the average government expenditure per year in the education sector is IDR 659,306,886,038 expenditure in the education sector During that period there was an increase in the human development index from 58.86 in 2010 to 62.83 in 2015 or an increase of 3.97 points. So with government spending of that amount, it turns out to be able to increase the average human development index each year by 0.794 points. From the data, it can also be described that every additional 15.11% of education expenditure can increase the human development index by 0.794 points.

Several previous studies above discussed the education sector expenditure budget (Mandatory) on education outcomes and the human development index which showed varying results, this happened because of differences in perspective in viewing the performance of priority sectors in each region and other indicators.

Development in the education sector is a pillar for forming human capital in development, which is a long-term investment (Almutairi, 2024, Xia, Qamruzzaman, & Adow, 2022; Prasetyo & Kistanti, 2020). By achieving the goals of education development, the quality and productivity of the population can be improved, and the growth of population

productivity will become the engine of growth for economic growth and the welfare of the population itself (Collin & Weil, 2020; Kopninan, 2020). This shows that the performance of the government's expenditure budget is very important in improving the quality of education for human development as one of the production factors that supports the development of a nation. Based on this phenomenon, further study is needed to find out how the Mandatory Spending budget for the education sector, especially in Mahakam Ulu Regency.

METHOD

This study uses a postpositivist approach, which emerged in response to the weaknesses of positivism. Postpositivism recognizes that a complete understanding of social phenomena and social reality cannot be achieved through a completely objective approach. Instead, positivism emphasizes the importance of objectivity and the use of scientific methodology to test hypotheses and produce universal generalizations. This method accepts that the perspectives and social contexts of researchers and research subjects always influence knowledge. The postpositivist approach will be juxtaposed with the Joyce and Pattison (2010) budget evaluation model. The operationalization of this model will be guided by the postpositivist approach to see the reality of the Education Sector Expenditure Budget Evaluation (Mandatory) in Mahakam Ulu Regency.

According to Joyce and Pattison (2010), performance-based budgeting involves measuring output and outcome to assess the effectiveness of budget allocation. This aims to ensure that public funds are used for programs that provide real and measurable results. The following are indicators of the theory (1) Output: Direct results of budget-funded activities; (2) Outcome: Long-term impact of programs or activities carried out; (3) Performance Indicators: Parameters for measuring program or activity performance.

This type of research uses qualitative research where according to Bogdan and Taylor in Moelong (2016) it is explained that qualitative research is research with written sentences from informants about the objects being studied. And using the proposed data analysis technique (Miles, Huberman, and Saldana, 2014) which states that data analysis is carried out simultaneously in qualitative research: collecting data, sending data, and drawing conclusions or verification.

This research was conducted in the Mahakam Ulu Regency area and the regional apparatus organization that handles it is the Mahakam Ulu Regency Education Office. The selection of the research location was based on the conditions of Mahakam Ulu Regency which was only established in 2013.

This research uses literature and documentation to collect data, this is done by recording, analyzing, and discussing literature findings that are relevant to the problems discussed. Data given directly to data collectors is called primary data. Primary data is obtained using observations by asking questions to informants face to face between the interviewer and the informant. Primary data sources are obtained from people or informants who are considered to have key information (key informants), actors or people who are directly involved in the phenomenon to be studied. Informants include: key informants, namely, the Head of the Education Office as the direct implementer of the education program in Mahakam Ulu Regency. To support the information, informants were appointed, including: Head of the Budget Division of the Mahakam Ulu Regency Education Office, Mahakam Ulu Community, and Bappeda Mahakam Ulu Regency.

RESULTS AND DISCUSSION

Output Dimensions of Implementation of the Education Sector Expenditure Budget (Mandatory) in Mahakam Ulu Regency

Output mandatory in the field of education refers to the expected results of education programs and policies that must be achieved by the local government, in this case the Mahakam Ulu Regency government. Therefore, the allocation of the right education budget is crucial to improve the quality and access to education.

Mahakam Ulu Regency, as a region with quite challenging geographical conditions, has the responsibility to ensure access to education for the entire community, especially in remote and hard-to-reach areas. Mahakam Ulu Regency ensures that the education budget allocated for education infrastructure and facilities achieves maximum output through several effective management strategies and mechanisms. The following are the steps that have been taken:

1. Preparation of programs through the Mahakam Ulu Regency Education Office which prepares a Work Plan consisting of several Main Programs, namely the Education Management Program and the Educator and Education Personnel Program, while to achieve the target is carried out through activities including: management of preschool, elementary school, and junior high school. As well as activities to Equalize the Quantity and Quality of Educators and Education Personnel for Elementary Education Units, Preschool, and Non-formal/Equivalency Education.
2. The output achieved in the mandatory budget for the education sector in Mahakam Ulu Regency is the achievement of targets that have been set in the work plan of the Education Office for 2023 to 2026. Meanwhile, output or commonly known as output is used to see in detail what will be done with the allocated budget. The Education Office has a performance target to build 4 (four) teacher/principal/administration rooms each year, with a budget allocation of approximately 1.2 billion. The expected output is the construction of the 4 units in question so that the output measurement is clear. It should be noted that the sub-activity has been locked and regulated in the Minister of Home Affairs Decree 900/2023, so it cannot be changed.

Outcome Dimensions of Implementation of the Education Sector Expenditure Budget (Mandatory) in Mahakam Ulu Regency

Outcome mandatory in education refer to the expected long-term impacts of education programs and policies implemented by the local government, in this case in Mahakam Ulu Regency. This outcome reflects a better quality of life for the community through better education. The concrete outcome set as the target of education implementation in Mahakam Ulu Regency is Improving the Quality of Human Resources with two objective indicators, namely the average length of schooling and the expected length of schooling. This objective is further described in concrete targets, namely Increasing Expected Length of Schooling and Average Length of Schooling with target indicators of Percentage of Achievement of Minimum Service Standards and Percentage of Achievement of Basic Service Quality (see Table 1).

Table 1. Achievement of Mandatory Performance in the Education Sector of Mahakam Ulu Regency in 2023

Strategic Targets	Main Indicator	Targets	Realization (%)	Category
Increasing Expected Length of Schooling and Average Length of Schooling	Percentage of Achievement of Minimum Service Standards	100%	71,97%	High
	Percentage of Achievement of Basic Service Quality	100%	80%	High

Source: Data processed by researchers, 2024

Table 1 also explains that Mahakam Ulu Regency has achieved very good basic service quality. There are 38 Elementary Schools, 17 Junior High Schools, and 71 Preschool in it. From the 50 villages, all have adequate educational facilities and sufficient teaching and education personnel. The number of schools and educational institutions available shows a strong commitment to improving access and quality of education in the area. The availability of educational facilities in each village is expected to increase access and learning opportunities for the entire community, as well as contribute positively to improving the quality of education at the local level.

Performance Indicator Dimensions of Implementation of the Education Sector Expenditure Budget (Mandatory) in Mahakam Ulu Regency

Mandatory performance measurement in the field of education in Mahakam Ulu Regency aims to ensure that education programs and policies are running according to plan and achieving the desired results (see Table 2). This measurement involves various indicators and evaluation methods that help identify successes and areas that need improvement. Performance measurement is used to assess the success and failure of implementing activities in accordance with programs, targets that have been set in order to realize the goals and objectives of government agencies. Performance measurement is carried out in accordance with the Regulation of the Minister of State for Empowerment of State Apparatus and Bureaucratic Reform Number 53 of 2014 concerning Technical Instructions for Performance Agreements, Performance Reporting and Procedures for Reviewing Government Agency Performance Reports.

Table 2. Realization of Education Program in Mahakam Ulu Regency

Program	Performance Indicator	Realization %	Category
Education management program	Gross participation rates of preschool	80,35	Good
	Pure participation rate of elementary school	80,73	Good
	Gross participation rates of elementary school	100,60	Good
	Pure participation rate of junior high school	71,30	Good
	Gross participation rates of junior high school	90,00	Good
	School Participation Rate 5-6 years of preschool	80,50	Good
	School Participation Rate 7-15 Years of Basic Education	99,40	Good
	School Participation Rate 7-18 Years of Secondary Education	2,53	Bad
	Equality	-	Bad
	Education program and education personnel	Percentage of Education and Education Personnel with Bachelor Qualified	63,84

Source: Data processed by researchers, 2024

Table 2 explains that the performance indicators in the Education Management Program in Mahakam Ulu Regency show very good achievements overall, except for the School Participation Rate-18 Years of Education and Equivalency indicator. This indicator is hampered because it requires detailed and comprehensive data collection. Difficulties in data collection have caused the achievement of this indicator to be less than optimal. Thus, although most performance indicators show positive results, additional focus is needed on the School Participation Rate-18 indicator to improve the data collection process and ensure

accurate and comprehensive data collection. This will help improve the overall achievement of the Education Management Program in Mahakam Ulu Regency.

Discussion

In the end, output in the context of educational infrastructure development, concrete projects that have been successfully completed using the mandatory budget in Mahakam Ulu Regency include the development of school infrastructure. In addition, the Mahakam Ulu Regency Government ensured that educational facilities such as classrooms, libraries, laboratories, as well as information and communication technology facilities (ICT) are available and function properly. This output is expected to encourage the achievement of a conducive and modern learning environment, both in schools and in other learning centers in Mahakam Ulu Regency. However, these outputs must be evaluated regularly to ensure that the goals and targets of education can be achieved, in accordance with the vision of the local government to create quality human resources in Mahakam Ulu Regency.

Outcome Mandatory in the field of education in Mahakam Ulu Regency is illustrated by an increase in school participation in all levels of education. This is an important assessment to determine the quality of education. The school participation rate of children aged 5-6 years reached 80.47% in 2022 and is targeted at 100% in 2024. School participation rates aged 7-15 years also reached 99.35% in 2022 and targeted 100% in 2024. In addition, the rate of rough participation and pure participation rates in Mahakam Ulu Regency has increased in recent years as an outcome from the mandatory of the education sector, including direct assistance in the form of school supplies provided by the government. In 2023, the pure participation rate at the preschool level was 82.65% and APM at the elementary level of 91.95%. followed by pure participation rates at the middle level 64.57%. Student abilities also increase, as shown by annual improvement in literacy and numeration. In 2023, the elementary school literacy capability score was 39.85 and the numeration capability score was 26.07. In the same year, the ability of junior high school literacy increased to 58.6 and the ability of numeration increased to 50.99. The old school expectations in Mahakam Ulu Regency are relatively stable in the range of 12.5 to 12.6 years from 2019-2022. This figure shows the expectation of the community that children who are just entering school age are expected to continue formal education to the level of high school education. On the other hand, the average length of school increases to 7.89 years in 2022. This increase is relatively small every year, but it shows that access to education has increased and that people pay more attention to continuing education until at least junior high school level. Overall, Mahakam Ulu Regency shows a positive development in terms of education, with an increase in the average length of school and the stability of the old school expectations, which indicates that the community has good hopes for future education.

Indicators of Performance Implementation of the Mandatory Expenditure Budget of the Education Sector in Mahakam Ulu Regency are measured through the preschool coarse participation rate, the elementary school pure participation rate, the elementary school and junior high school's gross participation rates, and the 5-6 year preschool school participation rates, the 15-year school participation rate Basic Education, School Participation Rate 7-18 Years of Secondary Education, Equality, and Percentage of Education and Education Personnel with Bachelor Qualified. All performance indicators in the education management program in Mahakam Ulu Regency show overall excellent achievements. However, indicators of school participation rates-18 years of education and equality are experiencing difficulties because they require more detailed and comprehensive data collection, and the difficulty of data collection causes the achievement of this indicator is not optimal. Therefore, although most performance indicators show positive results, further emphasis is needed on

the indicator of school participation rates to improve the data collection process and ensure accurate and comprehensive data collection. This will help improve the achievement of the overall Mahakam Ulu Regency Education Management Program.

In addition, budget performance in the Education and Culture Office is considered efficient because the average reaches more than 70% of the target of 100%, although it does not reach fully. This shows that the Education Office can manage the budget well and the Mahakam Ulu Regency Education Management Program has met expectations and objectives. Thus, high budget absorption becomes a positive indicator of the performance of financial management and the implementation of government programs, especially education management through mandatory in the field of education in Mahakam Ulu Regency.

On the other hand, ineffectiveness and imperfections in general administrative services cause a relatively low community satisfaction index. The transfer of students, basic education data management, staffing administration, and late salary disbursement is the main problem. People are not satisfied and reduce confidence in local governments because of this delay. The improvement of the general administrative system is needed to improve public satisfaction and improve the quality of public services.

CONCLUSION

Mandatory output of the education sector in Mahakam Ulu Regency reflects the results of educational policies and programs that are the responsibility of local governments, especially in remote areas. With an optimal budget allocation, several steps have been taken, such as the preparation of the main program which includes the management of preschool education, elementary schools, junior high schools, as well as the equity of educators and education personnel. Performance targets include the construction of four teacher/school principals every year with a budget of Rp1.2 billion each year. The development of school infrastructure and other supporting facilities aims to create a modern and conducive learning environment. Periodic evaluation is needed to ensure the achievement of education targets according to the regional vision.

Outcome Mandatory in the field of education in Mahakam Ulu Regency shows a positive achievement in the basic service standards of education. There are 38 Elementary Schools, Juno High School 17, and 71 Preschool in 50 villages, showing the government's commitment to access and quality of education. School participation rates increased at all levels, with school participation rates aged 5-6 years reaching 80.47% in 2022 and targeted 100% in 2024, while school participation rates aged 7-15 years reached 99.35%. Pure participation rates have also increased in Preschool (82.65%), Elementary School (91.95%), and Junior High School (64.57%) in 2023. In addition, literacy and student numeration capabilities increase every year. The length of expectations of schools are stable at 12.5-12.6 years, while the average length of school increases to 7.89 years in 2022, showing the progress of access to education and public attention to education to junior high school. Overall, Mahakam Ulu experienced significant developments in the education sector, with an increase in school participation rates, pure participation rates, the average length of school, and the stability of the length of school expectations.

Indicators of the Mandatory Budget Performance in the Education Sector in Mahakam Ulu Regency showed a very good achievement as a whole, especially through the rate of coarse participation and pure participation rates at the preschool, elementary school, and junior high school. However, indicators of school participation rates-18 years and equality in dealing with less than optimal data collection constraints, need improvement in data collection to increase achievement in this sector. Although the budget performance of the Department of Education and Culture is efficient with absorption of more than 70%, general administrative services, such as management of basic data education and salary disbursement,

are considered less effective, causing low community satisfaction. To improve public services and public trust, it is necessary to improve the general administration system.

Taking into account the conclusions above, recommendations are submitted in the evaluation of the expenditure budget (mandatory) of the education sector in Mahakam Ulu Regency in order to run well, as follows. First, related to the percentage of achievement of the minimum service standard index is still below 80% due to changes in indicators in the 2nd quarter of SPM. This problem is caused by difficulties in measuring performance based on new indicators, as well as uncertainty in performance evaluation. It is recommended that the Mahakam Ulu Regency Government: (1) Conduct clear communication about changes in indicators, development of clear guidelines, training for related personnel, improvement of data infrastructure, and regular evaluation of program implementation. By taking these steps, it is expected that the minimum service standard index can be improved and government performance can be more effectively evaluated and monitored; (2) Implementing minimum service standards starting from data collection, then calculating the needs of fulfilling basic services and preparing plans to meet the last needs to implement basic services through programs and supporting activities of minimum service standards. Second, related to the community satisfaction index which is still below 70% due to the still ineffective and efficient general administrative services such as student transfer, basic education data, or staffing administration for educators and education staff, the process of collecting and disbursing salaries and benefits that cannot be done precisely Every month, it is recommended that the Mahakam Ulu Regency Government to implement a one-door service system, so that parents of students and educators and education do not need to go back and forth and have a hard time in administrative management.

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