

# The Effect of the Realization of Public Service Agency Work Unit Expenditure on Education and Health and GDP on the Human Development Index (HDI) in Makassar City

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## ABSTRACT

*This research was conducted with the following objectives: (1). To find out and analyze the influence of the Realization of Expenditure of the Public Service Agency of the Education Cluster on the Human Development Index (HDI) in Makassar City. (2). To find out and analyze the effect of the Realization of Expenditure of the Public Service Agency of the Health Cluster on the Human Development Index (HDI) in Makassar City. (3). To find out and analyze the influence of GDP on the Human Development Index (HDI) in Makassar City. This study uses Multiple Linear Regression analysis. The data used is secondary data for 11 years. Based on the results of the research conducted by the researcher, the researcher concluded that (1). The realization of the Education BLU Work Unit Expenditure has a negative positive effect on the Human Development Index (HDI), in Makassar City (2). The realization of the Expenditure of the BLU Health Work Unit has a positive and insignificant effect on the Human Development Index (HDI), in Makassar City. (3). GDP has a significant positive effect on the Human Development Index (HDI), in Makassar City.*

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## INTRODUCTION

Human development aims to improve the standard of quality of life for the better, because humans are the main factor in resource management (Tjodi et al., 2018). Human beings play the role of subjects, namely actors of the development process and objects of development, namely the targets of development. In its management, human development is seen using the measurement of the Human Development Index (HDI). HDI measurement can be seen from several indicators, such as educational achievement, health quality, and community income level. Indicators that encourage development must continue to be improved so that there is optimal alignment, and the HDI measurement of a region must explain in detail the percentage of indicators that have been achieved (Rusandi, 2018).

Aidar's research (2014) explains that education and health indicators are the top part of economic development indicators. This is because the high or low quality of human beings can be seen from education and health degrees, which will indirectly affect human qualifications to increase productivity at work. Economic development requires capital that will be the basis for encouraging the creation of quality human resources. According to Schultz, the basic capital in improving human quality is government spending in the fields of education and health (Farah et al., 2018). Through government spending in the fields of education and health, it is hoped that it can increase the competitiveness of the community in building human quality that will encourage economic growth in the region (N. Muhammad, A. Rahman Mus, and A. Nurwanah 2022).

The main goal of development is to create an environment that allows its people to enjoy a long, healthy life, and lead a productive life. The existence of human beings as development actors cannot be

ruled out as the main factor, so it can be said that human resources are the true wealth of the nation. Human development is a development model that, according to (UNDP), is aimed at expanding the options that can be grown through population empowerment efforts.

Although basically, these options are unlimited and constantly changing, but in the context of development, population empowerment is achieved through efforts that focus on improving basic human abilities, namely increasing the degree of health, knowledge, and skills so that they can be used to increase participation in productive economic, socio-cultural, and political activities. The level of community welfare is a manifestation of successful regional development. The benchmark of community welfare itself can be measured through the Human Development Index (HDI).

A public service agency is an agency within the government that is formed to provide services to the community in the form of providing goods and or services that are sold without prioritizing seeking profits and in carrying out its activities based on the principles of efficiency and productivity. The Public Service Agency is divided into two, the Public Service Agency (central) and the Regional Public Service Agency (BLUD) and each has its own arrangements. For government agencies that are designated as Public Service Agencies (central), the regulation follows the provisions in Government Regulation Number 23 of 2005 concerning Financial Management of Public Service Agencies. The Public Service Agency (central) in accordance with Article 3 paragraph 1 of Government Regulation Number 23 of 2005 operates as a work unit of the state ministry/institution to provide public services whose management is based on the authority delegated by the parent agency, then the legal status of the Public Service Agency (central) is not separated from the ministry/institution as its parent agency. However, in accordance with Article 3 paragraph 3 of Government Regulation Number 23 of 2005, state ministries/institutions are still responsible for the implementation of the authority delegated to the BLU.

**Table 1. Education and Health Task Force**

No	Education Work Unit
1	Politeknik Ilmu Pelayaran Makassar
2	UIN Alauddin Makassar
3	Universitas Hasanuddin
4	Politeknik Pelayaran Barombong
5	Politeknik Penerbangan Makassar
6	Politeknik kesehatan Makassar
7	Universitas Negeri Makassar
8	Politeknik Negeri Ujung pandang
NO	Health Work Unit
1	Rumah sakit umum pusat dr. Tadjudin chalid Makassar
2	Balai besar kesehatan paru masyarakat Sulawesi selatan
3	Balai besar laboratorium kesehatan Makassar
4	Rumkit tk.II pelamonia dam XIV/Hasanuddin
5	Rumah sakit mata makassar
6	Rumah sakit umum dr wahidin Sudiro-Husodo Makassar
7	Rumkit bhayangkara Makasar

*Source: Regional Office of DJPBN South Sulawesi 2023*

Based on the data in table 1, it is known that the number of BLU task forces in the education cluster is 8 task forces, while the BLU task force in the health cluster is 7 task forces, so that the total number of task forces in these two sectors is 15 task forces. BLU Education Cluster is one of the various types of BLU clusters and is engaged in the education sector. While the health cluster BLU is engaged in the health sector, generally the education cluster is in the form of State Universities (PTN), State Islamic

Religious Universities (PTKIN) and State Polytechnics. Meanwhile, the BLU in the health cluster is in the form of a hospital, and a large center. The condition of the Covid 19 pandemic that hit various regions in Indonesia certainly has an impact on BLU, as an institution responsible for public services. Although financial and service performance had declined during the pandemic period, BLU is expected to have qualified capabilities to continue to provide the best service to the community. Covid 19 should not be an obstacle for BLU to continue to maintain the quality and stability of public services. The revenue targets listed in the Budget/RBA Business Plan have undergone many adjustments due to pandemic conditions.

As is known, there are targets and strategic roles of BLU towards National Economic Growth which include; (1) Increasing contributions to GDP and National PNB; (2) Improving public welfare through the provision of quality health services; (3) Educating the nation's life through academic and professional education programs; and (4) Equitable distribution and fulfillment of community needs for research, telecommunications and other fields, To improve services to the community, BLU can carry out business development by forming business units. The business unit is part of BLU which is tasked with developing services and optimizing funding sources to support BLU activities. The implementation of activities in business units must pay attention to the analysis of technical aspects, financial aspects and legal aspects to obtain profits.

**Table 2. Realization of BLU, GDP and HDI spending**

<b>Tahun</b>	<b>BLU Health Sector</b>	<b>BLU Education</b>	<b>PDRB</b>	<b>IPM</b>
2013	516,655.72	778,572.78	76,907,410.80	78.98
2014	608,842.63	853,228.64	82,592,818.43	79.35
2015	767,967.18	1,123,592.15	88,828,146.57	79.94
2016	876,650.03	1,559,272.00	95,957,638.04	80.53
2017	867,448.32	751,021.43	103,826,155.90	81.13
2018	945,758.60	816,343.00	112,568,414.88	81.73
2019	1,049,255.87	1,007,553.73	122,465,829.07	82.25
2020	1,282,345.30	786,491.99	120,905,752.03	82.25
2021	894,151.78	834,439.03	126,312,827.67	82.66
2022	1,282,960.93	1,183,168.02	133,132,598.14	83.12
2023	1,378,960.93	1,287,168.02	140,197,903.47	83.52

*Sumber: Data sekunder 2024*

The Human Development Index is measured through three indicators that are crucial in supporting the quality of human life. The first indicator is health. Health indicators show the degree of physical health of the community which is measured through the life expectancy and mortality of babies, the higher the life expectancy, the fewer infant deaths, in addition to that it is also considered the public health status which is calculated through the number of illnesses and the provision of facilities and infrastructure. The second indicator is education. This indicator calculates the excellence of human resource quality assessed from educational facilities, school participation rates, school age expectations, and average school duration. Then the last indicator is a decent standard of living. This indicator is measured from employment, because it includes the social and economic conditions of the community which ultimately supports people's purchasing power. This indicator calculates the level of labor force participation, employment opportunities and unemployment and the standard of living of the population.

## RESEARCH METHOD

The research approach used is a quantitative research method using secondary data. at the South Sulawesi Treasury Regional Office. The object of research in this study is the data of the report on the Realization of BLU Expenditure on education and health, GDP, and HDI from 2013-2022. Primary data was obtained through direct observation of the research object and by distributing questionnaires to Ultra Micro Debtors related to this study. The data used were secondary data for 11 years with multiple regression analysis.

## RESULTS AND DISCUSSION

The description of the Human Development Index variable provides information about the achievement index of basic human development skills and decent life in Makassar City and its development during 2013 – 2023. The following are the results of the Makassar city human development index and its development during 2013 – 2023.

**Table 3. Data on the Human Development Index of Makassar City and Its Development During 2013 – 2023**

Year	IPM (%)	Development	
		%	%
2013	78.98	-	-
2014	79.35	0.37	0.47
2015	79.94	0.59	0.74
2016	80.53	0.59	0.74
2017	81.13	0.60	0.75
2018	81.73	0.60	0.74
2019	82.25	0.52	0.64
2020	82.25	0.00	0.00
2021	82.66	0.41	0.50
2022	83.12	0.46	0.56
2023	83.52	0.40	0.48
Average		0.45	0.56

*Source: Processed Data 2024*

Based on the data in table 3, it shows that the human development index of the city of Makassar during the period of 2013 – 2023 has changed, the highest is in 2023 which is 83.52% and the lowest in 2014 is 79.35% and if averaged its development over the last 11 years there has been an increase of 0.56% per year.

The description of the variable Realization of the Education Sector Budget provides information about the realization of education cluster expenditure in a time series in Makassar City and its development during 2013 – 2023. The following are the results of the realization of the budget for the education sector in Makassar and its development during 2013 – 2023.

**Table 4. Data on the Realization of the Education Budget of the City of Makassar and Its Development, During 2013 – 2023**

Year	Education Sector Budget Realization (Rp)	Development	
		Rp	%
2013	778,572.78		
2014	853,228.64	74,655.86	9.59
2015	1,123,592.15	270,363.51	31.69

2016	1,559,272.00	435,679.85	38.78
2017	751,021.43	-808,250.57	-51.84
2018	816,343.00	65,321.57	8.70
2019	1,007,553.73	191,210.73	23.42
2020	786,491.99	-221,061.74	-21.94
2021	834,439.03	47,947.04	6.10
2022	1,183,168.02	348,728.99	41.79
2023	1,287,168.02	104,000.00	8.79
Average		50,859.52	9.51

Source: Data Processing, 2024

Based on the data in table 4, it shows that the realization of the budget for the education sector in Makassar during the period of 2013 – 2023 has changed, the highest was in 2016 which was Rp. 1,559,272 and the lowest in 2017 was Rp. 751,021.43 and if averaged out its development over the last 11 years there was an increase of 9.51% per year.

The description of the variables of Health Sector Budget Realization provides information about the realization of health cluster spending in a time series in Makassar City and its development during 2013 – 2023. The following are the results of the realization of the budget for the health sector of the city of Makassar and its development during 2013 – 2023.

**Table 5. Data on the Realization of the Health Budget of Makassar City and Its Development During 2013 – 2023**

Year	Health Sector Budget Realization (Rp)	Development	
		Rp	%
2013	516,655.72		
2014	608,842.63	92,186.91	17.84
2015	767,967.18	159,124.55	26.14
2016	876,650.03	108,682.85	14.15
2017	867,448.32	-9,201.71	-1.05
2018	945,758.60	78,310.28	9.03
2019	1,049,255.87	103,497.27	10.94
2020	1,282,345.30	233,089.43	22.21
2021	894,151.78	-388,193.52	-30.27
2022	1,282,960.93	388,809.15	43.48
2023	1,378,960.93	96,000.00	7.48
Average		86,230.52	12.00

Source: Data Processing, 2024

Based on the data in table 5, it shows that the gross regional domestic product of the city of Makassar during the period of 2013 – 2023 has fluctuated, the highest is in 2023 which is Rp. 140,197,903.47 and the lowest in 2013 is Rp. 76,907,410.80 and if averaged the development over the last 11 years there has been an increase of 6.23% per year.

The multiple linear regression analysis in this study is used to see the influence of independent variables on bound variables either simultaneously or partially, whether each independent variable has a positive or negative effect, and to predict the value of the dependent variable if the independent variable increases or decreases. For more details, please see the following table:

**Table 6. Multiple Regression Test Results**

Model	Coefficients <sup>a</sup>				Sig.	Collinearity Statistics	
	Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t		Tolerance	VIF
1	(Constant)	73.518	.251	293.429	.000		
	X1	.000217	.003	.004	.947	.146	6.862
	X2	-0.000011	.001	.000	.994	.833	1.200
	X3	.072	.004	.995	.000	.156	6.391

a. Dependent Variable: Y

Source: Data Processing, 2024

Based on the data in table 6, the coefficient values for each variable can be included in the following regression equation:

$$Y = 73.518 b_0 + 0.000217 b_1 + (-0.000011) b_2 + 0.072 b_3 + e$$

**Table 7. Determination Efficient Test Results**

Model	Model Summary <sup>b</sup>			
	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.998 <sup>a</sup>	.997	.995	.10577

a. Predictors: (Constant), X3, X2, X1

b. Dependent Variable: Y

Source: Data Processing, 2024

Berdasarkan data pada table di atas dapat dilihat bahwa nilai koefisien koelasi (r) sebesar 0.998, nilai ini dapat memberikan makna bahwa variabel independen yang terdiri dari variabel realisasi anggaran sektor pendidikan (X1), realisasi anggaran sektor kesehatan (X2), dan produk domestik regional bruto (X3) mempunyai hubungan yang kuat dengan variabel dependent (indeks pembangunan manusia) sebesar 0.998 karena mendekati angka 1 dan nilai koefisien determinasi (R Square) sebesar 0.997 atau 99.7% yang dapat dimaknai bahwa kontribusi ketiga variabel independen terhadap variasi naik turunnya indeks pembangunan manusia di Kota Makassar adalah Kuat karena nilai r squarenya sebesar 99.7% sedangkan sisanya 0.3% (100 – 99.7%) dipengaruhi oleh faktor lain yang tidak diteliti.

**Table 8. Anova Test Results**

ANOVA <sup>a</sup>						
	Model	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	23.536	3	7.845	701.305	.000 <sup>b</sup>
	Residual	.078	7	.011		
	Total	23.614	10			

a. Dependent Variable: Y

b. Predictors: (Constant), X3, X2, X1

Source: Data Processing, 2024

Based on the data in table 8, the sig value produced from the Anova test is 0.000, where this value is less than 0.05 (0.000 < 0.05), thus it can be concluded that together the three independent variables affect the human development index in Makassar City.

## **Discussion**

### *The Effect of the Realization of BLU Task Force Expenditure in the Education Sector on the Human Development Index (HDI) in Makassar City*

Based on the results of the research, through statistical testing, it was obtained that BLU Expenditure in the Education Sector had a positive and insignificant effect on the Human Development Index (HDI) in Makassar City. The results of this study are in accordance with the theory of Musgrave and Musgrave (1991) known as earmarking. In the case of spending allocation in Indonesia, the education sector is most familiar with the allocation percentage reaching 20% of the state budget.

Musgrave explained that the Government's functions from an economic perspective consist of allocation, distribution, and stabilization functions. The allocation function is one of the reasons for limited resources to meet various needs of the community. This allocation function is closely related to the concept of earmarking to fulfill these goods/services.

In addition to the educational function, BLU is also a government agent in carrying out the concept of Enterprising the Government. Through the concept of Enterprising Government, in maximizing services to the community, the government can organize government by developing an entrepreneurial spirit to compete with the business sector. BLU has a unique financial management, namely its own flexibility in financial management. This flexibility aims to make BLU have flexibility in moving towards optimal service to the community. A more in-depth explanation is stated in Law Number 1 of 2004 concerning the State Treasury, that an elastic (flexible) financial management pattern by prioritizing productivity, efficiency, and effectiveness and supported by the implementation of sound business practices can be applied to government agencies. The government agencies referred to in this Law are agencies that have the responsibility of providing services to the public.

### *The Effect of the Realization of BLU Task Force Expenditure in the Health Sector on the Human Development Index (HDI) in Makassar City*

Based on the results of the study, it was stated that BLU spending in the health sector had a positive and insignificant effect on the Human Development Index in Makassar City. The results of this study reject the second hypothesis, which states that BLU spending in the health sector has a positive and significant effect on the Human Development Index (HDI) in Makassar City. The results support some studies such as those conducted by Banna in her African research, that allocating more health care support alone is not enough to improve human development. Banna's opinion is understandable that the Government allocating a large health budget does not correlate with human life expectancy.

it is difficult to identify the contribution of BLU expenditure in the health sector to HDI in the regions. This is reflected in the expenditure budget of each vertical agency, and the regional agencies, although they have the same source, but the budget function at each expenditure post has been determined by each agency, this is a strong reason that the contribution of BLU's health expenditure cannot be identified to the increase in the Human Development Index (HDI).

Overall, the results of this study are very different from the studies that have been conducted. This difference is in terms of the object of the research, where in this study was carried out at the Public Service Agency for Education and BLU for Health, which when viewed with the naked eye, BLU in the education and health sector has not had a real role in encouraging the acceleration of the human development index in Makassar City. As is known, the Government has a function in allocation, distribution and stabilization. One of the embodiments of the allocation and distribution function is the provision of quality public services aimed at advancing public welfare and educating the nation in accordance with the ideals of the constitution. However, the role of the Government is limited by a constraint of budget limitations where the amount allocated to improve the quality of public services is

not proportional to the amount needed to improve quality. This is exacerbated by the slow acceleration of revenue growth which has not been able to keep up with the increase in spending needs.

#### *The Effect of Gross Regional Domestic Product (GDP) on the Human Development Index (HDI) in Makassar City*

Based on the results of the study, it was stated that the gross regional domestic product (GDP) had a positive and insignificant effect on the Human Development Index in Makassar City. The results of this study reject the second hypothesis, which states that BLU spending in the health sector has a positive and significant effect on the Human Development Index (HDI) in Makassar City.

Gross Regional Domestic Product (GDP) is one of the various indicators to determine the economic condition in a region in a certain period (Muliza et al., 2017). Countries that have relatively high annual GDP growth have a relatively low distribution of the poor compared to countries that have a relatively lower annual GDP (Akoum, 2008). As contained in the theory of human development, economic development must be measured not only by traditional economic indicators such as GDP or economic growth rate, but also by indicators that reflect human welfare such as life expectancy, education level, and access to health services. This theory emphasizes that the development of human resources and the equitable distribution of wealth and opportunities are prerequisites for sustainable and equitable economic growth.

## **CONCLUSION**

Based on the results of the study, it was stated that the realization of BLU expenditure in the education sector had a negative effect on the Human Development Index (HDI) in Makassar City. The results of this study reject the first hypothesis and can answer the problems and objectives of the research. That even though the education sector budget has increased, it does not encourage an increase in the Human Development Index (HDI) in Makassar City. The realization of BLU spending in the health sector is not significant to the Human Development Index in Makassar City. The high health budget has not encouraged the increase in HDI in Makassar City. This is because the amount of the budget does not correlate with the HDI dimension of the health sector. GDP has a significant effect on the Human Development Index in Makassar City. The higher the community's income, the stronger the purchasing power and access to the education sector.

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