

Performance of Government Expenditure in the Education and Health Sector in Banyuwangi District

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Abstract:- The objectives of study were to analyze the performance of government spending in the education and health sector in Banyuwangi Regency; to analyze the exciting conditions of government spending in the education and health sector in Banyuwangi Regency and to analyze the strategy of the performance budget of the government spending on education and health sector in Banyuwangi Regency. This type of research uses descriptive research. Secondary data used in this study came from relevant agencies, including the Provincial and Regency / City Statistics Agency, the Office of Education, Bappeda and other relevant agencies. Data analysis method uses logframe matrix and SWOT analysis. Based on the results of data analysis, it can be concluded the following things: 1) the performance of government spending in the education sector and the health sector in Banyuwangi has experienced based on the achievement of education and health indicators that have exceeded the target set; 2) Exciting Conditions of Government Expenditure in the Education and Health Sector in Banyuwangi Regency are explained by changes in the design of the Banyuwangi Regency government logframe with the design of government spending based on work programs in the education and health sector; 3) government strategies include efforts to mobilize local revenue sources that arise as a result of increased economic activity as well as from various investment programs that have been implemented to improve the education and health sectors.

Keywords:- Performance, Government Spending, Sector, Education, Health, Logframe and SWOT

I. INTRODUCTION

Education and health are fundamental development goals. Health is well-being, while education is essential to achieving a satisfying and valuable life, both of which are important to form broader human capabilities that are at the core of the meaning of development (Todaro, 2003). Human resources are the basic capital of the wealth of a nation, because humans are the factors of production that are active in collecting capital, exploiting natural resources, building social, economic, political organizations and carrying out national development. To produce quality human resources, education is an important thing and for that improvement of the quality of human resources absolutely must be done. Because with quality human resources can provide a multiplier effect on the development of a country, especially

economic development. In general the level of education and health can represent the quality of the workforce because with education, a person will increase his skills, and with one's health will be stronger and clearer thinking at work (Notoatmodjo, 2009).

According to Mankiw (2008) human resource development can be done by improving the quality of human capital. Human capital can refer to education, but it can also be used to explain other types of human investment, investment that leads to a healthy population, namely health. Education and health are fundamental development goals in an area. Health is the core of well-being, and education is essential to achieving a decent life. Education has an important role in shaping the ability of a developing country to absorb modern technology and to develop the capacity to create sustainable growth and development (Todaro, 2006)

The expenditure index illustrates the level of ability of Banyuwangi residents to be able to meet their daily needs continuously throughout the year. Over the past eight years the Banyuwangi population expenditure index has always been better than in previous years. For example in 2010 the Banyuwangi population expenditure index was recorded at 0.68 or equivalent to per capita expenditure per year which at that time was Rp.9,262,000, - rising to 0.82 or around Rp.11,828,000 per capita per year in 2018 Indicators of success of human development in Banyuwangi Regency as measured by the health and education sectors are achieved with the success of each indicator.

Government expenditure on education and health is basically an investment in economic growth. The effects of development in the two sectors cannot have a direct impact but rather require a period of time to be able to feel the impact. There is a time lag when the government issues a development budget or state expenditure for the two sectors with the impact of the policy, so a research that uses time series is needed. Research using the time series will help to see the effect of government spending on both sectors on economic growth (Bastias, 2010)

The expenditure performance of regional expenditure areas must be prioritized to improve the quality of public services more efficiently and effectively and be responsive to the needs of Banyuwangi Regency. The composition of regional expenditure in Banyuwangi Regency Fiscal Year 2018 consists of operating, capital, unexpected and transfer expenditure. The amount of regional budget ceiling in 2018

was Rp2,932,152,201,493.82 and it was realized at Rp 2,744,070,093,041.80 or reaching 93.59% . Priority programs and activities have been budgeted in the RKPD each year and at the end of the year will be reported through the Banyuwangi Regent accountability report with an activity budget for mandatory affairs in support of all activities and access to increase HDI both in education and the health sector Limanli (2015) states that health and education are very important variables when household poverty, the main problem is the quality of health and education.

Fosu (2017) found that poverty reduced by growth in average income has been the main driver behind poverty reduction and increase. Although there are large differences in the role of income and inequality in changes in the poverty picture. Churchill et.al (2015) found that the effect of government education spending on positive economic growth, while the effect of government health spending negatively on improving health. Craigwell et. al (2012) found that health expenditure had a significant positive effect on health status.

II. LITERATURE REVIEW

➤ *Government Expenditure Theory*

WW. Rostow and RA. Musgrave links government spending with stages of economic development. In the early stages of economic development, the ratio of government expenditure to national income is relatively large because in the initial stages the government must provide facilities and infrastructure. In the intermediate stage of economic development, government investment is still needed to spur growth so that it can take off, along with that the share of private investment also increases (Dumairy, 1997: 163).

Government expenditure (government expenditure) is part of fiscal policy (Sukirno, 2000), which is a government action to regulate the running of the economy by determining the amount of government revenue and expenditure each year, which is reflected in the National Budget (APBN) for and Regional Budget (APBD) for the region or region. The purpose of this fiscal policy is in order to stabilize prices, output levels, and employment opportunities and stimulate or encourage economic growth.

According to Guritno (1999: 78), government spending reflects government policy. If the government has established a policy to buy goods and services, government spending reflects the costs that must be incurred by the government to implement the policy. Theories regarding government expenditure can be classified into two parts, namely macro theory and micro theory. In this research put forward the theory from the macro side. Macro theory regarding the development of government expenditure put forward by economists and can be classified into three groups, namely the development model of the development of government spending, Wagner's law regarding the development of government activities, the theory of Peacock and Wiseman.

Government expenditure is the consumption of goods and services as well as financing carried out by the government for the purposes of government administration and activities in an effort to realize development (Sukirno, 2002; Wahyuni et al, 2014). Government expenditure reflects government policy. Government expenditure is the smallest relative component compared to other expenses, but the effects are quite large, both as a function of allocation, distribution, and stabilization (Samuelson and Nordhanus, 2001).

Government expenditure plays an important role, especially in providing public goods and services, the availability of public goods and services will determine the collection of capital or public / private investment, so that it will encourage economic growth. The occurrence of capital accumulation or investment will encourage the production sector to increase and ultimately will drive the rate of economic growth (Wagner in Muslim, 2003). Government Expenditure consists of routine expenditure and development expenditure. Routine expenses include employee expenditure, goods expenditure, official travel expenditure, maintenance expenditure, unexpected expenditure, expenditure excluding other parts as well as interest and debt installments. Development expenditure consists of rupiah financing and project assistance. Whereas government revenues consist of regional taxes and levies, tax and non-tax revenue sharing and other legal receipts (Badan Pusat Statistik). In connection with government spending applies Law of increasing government spending (Law of Growing Public Expenditure) or law of increasing government activities proposed by Adolf Wagner in Dumairy (1999: 162), states that with the advancement of society, increasing population, the increasing needs of the community, government activities and spending will also increase.

➤ *Sustainable Economic Development Theory*

The Pattern of Development Theory, formulated by Chenery, emphasizes structural changes in the stages of the process of economic, industrial and institutional structure changes in developing country economies, which undergo a process of economic transformation from traditional agriculture to industrial sectors as the main engine of growth. This theory is based on experience that changes in the country's economy occur in line with an increase in per capita income.

Chenery (1997: 57), states that economic growth that occurs sustainably is basically the result of a series of processes that involve structural changes throughout the transition period of development. Development is defined as a series of changes involving the process of accumulation, the process of allocation of resources and the process of distribution and population transformation resulting in two possibilities, namely failure or success in achieving modern economic growth. The concept of development is not seen in the sense of a dichotomy going forward or not progressing, but rather a transition from one state to another.

III. PURPOSE OF STUDY

❖ *The aims of study were:*

- To analyze the performance of government spending in the education and health sector in Banyuwangi Regency.
- To analyze the exciting conditions of government spending in the education and health sector in Banyuwangi Regency.
- To analyze the strategies of the government budget performance in the education and health sector spending in Banyuwangi Regency.

IV. METHOD

This type of study used descriptive research that is a study that illustrates the performance of government spending, health and education and determines strategies to improve financial performance specifically spending on education and health sectors. The type of data used in this study consisted of secondary data. Secondary data used in this study came from relevant agencies, including the Provincial and Regency / City Statistics Agency, the Office of Education, Bapeda and other relevant agencies. The data used in this study is panel data from 25 Subdistricts in Banyuwangi Regency during 2007-2018. The data analysis method using the logframe matrix is the result of previous analyzes that present a summary of what the program's objectives are and how to do it, what are the basic assumptions, and how outputs and outcomes are monitored and evaluated. Then to analyze the strategy using SWOT analysis is to systematically identify various factors to formulate a strategy. This analysis is based on logic that can maximize strengths (opportunities) and opportunities (opportunities), but simultaneously can minimize weaknesses (weaknesses) and threats (threats).

V. RESULT AND DISCUSSIONS

➤ *Government Expenditure Performance of Education and Health Sector in Banyuwangi Regency*

Based on the education index, it shows an increase in the years 2010-2018. This can be seen from the Old School Expectations Figures Banyuwangi District has increased from the years 2010-2018. In other words, the 7-year-old population is expected to be able to study up to senior high school. If seen in the past eight years, education development in Banyuwangi District shows progress. This increase is inseparable from the participation of the government in raising awareness to the public of the importance of education. This is reflected in the existence of scholarship programs, school operational cost funds (BOS) and other government programs that are able to reduce the burden of school costs that parents must bear. Although the school's long-term expectancy in Banyuwangi has always been increasing over the past eight years, the increase achieved is still relatively low compared to the increase in the school's old school's long-term expectation. The average length of schooling in Banyuwangi Regency and East Java Province. During 2010-2018 explained that the average length of schooling in Banyuwangi District has increased

although it is still below the average length of schooling in East Java Province.

Banyuwangi Regency which is providing adequate educational facilities. In addition, various government programs in the context of improving the quality of education in Banyuwangi also play a role in raising the awareness of future generations, especially children, to take better education. The School Operational Assistance Program (BOS), which has long been launched by the government, is felt to be very helpful for students in terms of education costs, because with this program students especially from public schools are exempt from tuition fees which are usually paid monthly, including other education costs.

Poor Student Assistance (BSM) which is also a national government program has played a role in helping students from underprivileged families to continue their education and avoid dropping out of school. BSM recipients are students from underprivileged families including parents receiving Social Protection Cards (KPS), the Family Hope Program (PKH), orphans and so on. The assistance received by BSM recipient students is intended to help students' personal needs in supporting school activities including purchasing school uniforms, school shoes, school transportation costs and so on. The existence of BOS and BSM which has been received by the community, especially the students, is quite influential in increasing the value of old school expectations in Banyuwangi.

In addition to information about the human development index and the state of each of the single indicators making up the human development index it is also interesting to look at other HDI supporting indicators to provide further explanation to get the appropriate determinants. Knowing these indicators will give a clear picture of the potential and what sectors need improvement in development. In general these variables can be divided into three major aspects, namely regional characteristics, social development policies, and socioeconomic and demographic conditions of the community. Thus the development policy and program priorities as well as input in promoting cross-sectoral coordination become more focused. The improved quality of health is supported by the ease and awareness of the population in accessing and utilizing adequate modern health workers and facilities, both practicing doctors and hospitals and puskesmas. Doctors and puskesmas practices that have been available in every district in Banyuwangi make it easy for the community to reach them, besides that hospitals, both government and private, are also relatively easy to reach for Banyuwangi people.

Public awareness in using health services is strongly influenced by various health insurance. Health insurance that has been owned includes Jamkesda, BPJS Health and the Indonesia Health Card (KIS) which is a national central government program. Jamkesda is a health insurance aimed at all residents who have a Banyuwangi ID card, with the facility to get free medical services. In this health insurance

no member card is issued, so that people who will seek treatment or health checks at the puskesmas or must be referred to certain hospitals are asked for relatively easy requirements, which are sufficient to show the Banyuwangi Regency KTP. With the various health guarantees, public awareness to check and seek treatment at health facilities both health centers and hospitals is increasingly high. This is evidenced by the presence of various health facilities, which are always crowded with people who will seek treatment, occupancy rates in various hospitals have increased sharply, and there are even patients who are forced to be refused or have to wait when they have to be hospitalized. Increased public access to health facilities ultimately affects the improvement of the quality of health for residents of Banyuwangi Regency. These results are consistent with Peleah and Ivanov (2017) who find education, health and living standards are measures to assess quality of life

➤ *Exciting Conditions of Government Spending in the Education and Health Sector at Banyuwangi Regency*

Government expenditure in the education sector and health sector in Banyuwangi Regency is given in an effort to improve the quality of human resources, so issues related to education and health must be addressed. One example in Banyuwangi is the illiteracy rate which is still higher than the illiteracy rate in East Java Province. To increase development in the education sector, Banyuwangi Regency is faced with the challenge of reducing illiteracy and increasing gross enrollment rates. Due to the reduced number of illiterates and the increase in gross participation rates, the higher the education absorbed in children at the age of learning.

The Banyuwangi Regency Government implements programs and activities as stipulated in the 2018 Regional Development Work Plan (RKPD) which is the fourth year of development according to the Regional Medium-Term Development Plan (RPJMD) 2016-2020. The implementation of educational affairs is a compulsory affair as an effort to achieve one of the Banyuwangi Regency missions as set out in the 2016-2020 RPJMD namely "Achieving accessibility and quality of services in the fields of education, health, and other basic needs". Banyuwangi District has key performance indicators that are used to measure the success of achieving these educational affairs. In Education Affairs, there are several indicators including gross Participation Rate (GER), Pure Participation Rate (APM), School Dropout Rate (APS) and Literacy Rate (AMH). The performance achievement indicators of the performance of the Pure Participation Rate (APM) entered junior high school. The performance achievements of the 2016-2018 Gross Enrollment Rate (APK) in the SD / MI level of education in 2016-2018 experienced fluctuating conditions. This is because the number of students attending a certain level of education includes children outside the school age limit at that level of education.

The implementation of educational affairs can be divided into several aspects of the purpose of holding performance indicators. Among them are indicators that are used to look at the level of education participation, see the

extent of community illiteracy, see the availability and equitable distribution of educators and see the availability of educational support infrastructure. The average length of schooling (RLS) is the average number of years spent by residents aged 25 years and over, assuming the population age of 25 years has completed all formal education. The realization of the population aged > 15 years literacy (not illiterate) in 2010-2018 in Banyuwangi was quite varied in development from 2010-2018. Realization of early childhood education indicators (PAUD) experienced fluctuating achievements. The achievement of these targets certainly can not be separated from the increasing awareness of parents to send their children to education especially for early childhood. Graduation rates are a comparison between the number of students graduating with students at the last (class / level) level.

Public health is an absolute thing to be considered by the Banyuwangi Regency government. Some ways to look at the level of public health are through the infant mortality rate (IMR) and the mother giving birth, as well as the life expectancy rate. The infant mortality rate in Banyuwangi Regency from 2010-2018 has fluctuating values. In contrast to the high IMR, especially in 2018 it is not caused by labor or delivery, but other factors outside the labor process. Data related to infant mortality shows more alignment when compared with data related to the percentage of underfives of malnutrition, the patterns possessed by the two data are almost entirely linear each year. These conditions indicate that there is an indication that the high infant mortality rate from 2010 to 2018 is also caused by poor nutrition or nutritional intake given to infants that are still of poor quality or not in accordance with nutritional needs to support infant growth during the age of 0-59 months.

Life expectancy in Banyuwangi Regency from 2010-2018 is quite good because it tends to increase every year even though the most significant increase occurred in 2011. Based on the data above, in general the development achievements of Banyuwangi Regency in Population and Civil Registration affairs have shown a positive trend. As is the trend in the achievement of sub-affairs indicators of population, namely the ratio of residents with ID cards per unit of population, ownership of KTPs, availability of population databases at the provincial scale, the application of NIK-based National KTPs on average experienced relatively stable achievements.

Based on financial performance, especially government spending in the education and health sector in Banyuwangi District, indicators have been achieved that are the objectives of the development of the education and health sector. According to Sukirno (2000), Government expenditure (government expenditure) is part of fiscal policy (Sukirno, 2000), which is a government action to regulate the economy by determining the amount of government revenue and expenditure annually, which is reflected in the State Budget Revenue document (APBN) for the national and Regional Budget (APBD) for the region or region. The purpose of this fiscal policy is in order to stabilize prices, output levels, and employment opportunities and stimulate

or encourage economic growth. Government expenditure reflects government policy. If the government has established a policy to buy goods and services, government spending reflects the costs that must be incurred by the government to implement the policy. Akai et al. (2007). explains the relationship of fiscal decentralization to humpshaped economic growth. When the degree of fiscal decentralization is still low, increasing fiscal decentralization will have a positive and significant impact on revenues and expenditures.

➤ *Strategy for Improving the Performance of the Government Expenditure Budget in the Education and Health Sector at Banyuwangi Regency*

Strategy to improve the performance of government spending in the education and health sector in Banyuwangi Regency. analyzed by SWOT analysis which was assessed from internal factors and external factors. Internal factors such as strengths include the existence of relatively significant progress towards access to 12-year compulsory education, the potential of the resources possessed, the conformity of regional expenditure performance policies with development objectives, the ability to coordinate with the center and the regions, the quantity of human resources in regional governments and community support. Weaknesses are assessed from indicators of lack of optimal education services that are not optimal, not yet optimal access and quality of basic health services, There are still many health facilities that have not been accredited and concerns about the emergence of budgetary discrimination in each sector of the length of the bureaucratic administration.

External factors are explained by assessing opportunities and threats. Factors that became an opportunity include Community Intention of excellent education, the benefits of regional education and health sector performance expenditure, budget planning mechanisms and training to improve the human resources of the local budget team. Another factor is the threat that is the lack of public access to higher education, the lack of access and quality of a healthy environment Typology Banyuwangi Regency as an urban area, is very vulnerable to infectious diseases that are influenced by the social life of society that tends to be open, absorption of budget resources, information on the magnitude of the budget and hampered budget disbursement process.

Regional expenditure policy in 2018 is through an effort to balance the composition of direct expenditure every year, as well as increasing the performance of regional expenditure more directed to financing development programs that lead to efforts to improve public services and public welfare. In allocating a budget, it must refer to budget norms and principles, namely Transparency and Accountability, Budget Discipline and Budget Justice, and Budget Efficiency and Effectiveness.

As the regency with the most extensive area in East Java Province, Banyuwangi Regency has abundant natural resources so that it has considerable opportunities to grow and develop various economic sectors. The biggest problem lies in the readiness of human resources owned by Banyuwangi Regency. Even though many job opportunities are created, if the quality of the Banyuwangi Regency's human resources is lower and cannot meet the specifications needed by the existing employment, then gradually the employment opportunities will be filled by migrants. The answer to this problem is through a development strategy oriented to improving the quality of life of the community in order to achieve equitable distribution of development results.

VI. CONCLUSION

Based on the results of the data analysis, it can be concluded that the following things: 1) The performance of government spending in the education sector and the health sector in Banyuwangi has experienced based on the achievement of education and health indicators that have exceeded the target set. This shows the efficiency of regional expenditure performance in an effort to improve the education and health sector; 2) Exciting Conditions of Government Expenditure in the Education and Health Sector in Banyuwangi Regency are explained by changes in the design of the Banyuwangi District government logframe with the design of government spending based on work programs in the education and health sector where in determining government spending is based on the number of activities but also the implementation of the program management of government expenditure based on work programs; 3) government strategies to improve financial performance, especially government spending in the education and health sector in Banyuwangi Regency, among others are efforts to mobilize local revenue sources that arise as a result of increased economic activity and from various investment programs that have been carried out to improve the education and health sector.

VII. RECOMMENDATION

Suggestions that can be proposed in this study include 1) The Government of Banyuwangi Regency continues to strengthen long-term oriented policies, which put forward incentives for local investment as has been done so far, so that when viewed from government spending policies in an effort to improve welfare; 2) In the context of facing regional autonomy, it is specifically suggested to continue to strengthen the long-term oriented paradigm, namely increasing PAD through increasing GRDP, not through the multiplication of regulations that are often counter productive to the business world

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