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Government Expenditures and ZIS-Funded-Service to South Sumatera's HDI Via Average School Years

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ABSTRACT

Indonesia needs to improve its Human Development Index (HDI), including South Sumatra. In 2014-2019, government expenditure increased, raising hopes for improvements in the HDI. As an organization that receives and manages Zakat, Infaq, and Shadaqah (ZIS) funds, Dompet Dhuafa implements Free Health Care Services program, which has served thousands of patients in South Sumatra. Meanwhile, according to a publication by the Central Statistic Agency (2024), HDI has several dimensions measured through specific indicators. One of which is the Average Years of Schooling. This study aims to analyze the direct and indirect relationships between Government Expenditure and Dompet Dhuafa's Free Health Care Services, on the HDI through the Average Years of Schooling. Using Eviews 9 software, based on the Sobel test, the values obtained for each variable are <1.96, so it can be interpreted that Average Years of Schooling is not a significant mediator for the independent variables on the dependent variable. Then, in the Path Analysis Test, in the F-test, each model has a p-value <0.05, so the independent variables simultaneously affect the dependent variable in each model. Meanwhile, in the Determination Coefficient Test, each model has an adjusted R-squared value of 0.95 and 0.94, so it strongly explains the variation in the dependent variable influenced by the independent variables. Government Expenditure (X1) and Dompet Dhuafa's Free Health Care Services (X2 directly affects the HDI (Y) and also indirectly through Average School Years (M)

Keywords: Government Expenditures, Dompet Dhuafa's Free Health Care Services, Average School Year, HDI, Education

INTRODUCTION

The HDI (Human Development Index) is something that every country strives to achieve. A high HDI value is crucial for a country (kaukab & surwandono, 2020). It indicates how well a country can provide access to specific dimensions of life for its citizens.

According to a publication by the BPS (2024), points to calculate the HDI consist of three essential dimensions. First, there's dimension of healthy living and longevity. Second, the dimension of knowledge. Third, the dimension of a reasonable quality of life. In case of dimension of healthy living and longevity the indicator used is Expectancy of Life at Birth (LEB). Meanwhile, the dimension of knowledge includes 2 indicators: Years Expected of Schooling (EYS) and average school year (AYS). Finally, in case of dimension of a reasonable qualitif of life is represented by the per Capita Gross National Income (USD PPP).

Based on the publication by the BPS mentioned above, it can be concluded that to improve the HDI, it is necessary to find ways to enhance its indicators. These efforts can be carried out by entities within the country. In this context, this includes the government, both central and regional, as well as private entities and non-governmental organizations. These entities can contribute according to the

instruments available within the policy choices they have, in line with the capacities they possess.

The government has fiscal authority to regulate how national revenues are collected and distributed. Fiscal policy essentially refers to the policy decisions made by the government regarding the amount of revenue and expenditures that are explicitly used to influence the economy (Lativa, 2021). Therefore, the government plays a significant role in impacting the livelihoods of its people to meet their basic needs.

This includes regional governments. Regional governments have instruments they use to influence their local economies. These instruments include the Regional Budget (APBD). In 2017, the realization of government spending in South Sumatra reached IDR 6,409,382,404,460.00 (Statistik, Realisasi Belanja Pemerintah, 2016-2018, 2024). This funding is used for various purposes deemed necessary by the South Sumatra Provincial Government. For example, some of these are expenditures on goods and services, capital expenditures, financial aid to provinces/cities/districts, and village financial assistance, grant expenditures, employee expenditures, and social assistance expenditures.

With such a large total fund, government expenditure should have impact significantly to the development of the economy and human resources in South Sumatra. However, the reality on the ground is quite different. According to research by Lamazi & Sudihartono (2023), the larger the APBD, the less significant its impact on improving the HDI. One contributing factor is that regions with rich natural resources tend to allocate their funds toward infrastructure development.

Specifically, government spending on education and healthcare between 2017 and 2020., both partially and simultaneously, significantly impact the HDI in South Sumatra, with each field having a positive partial effect (Irawan & Akbar, 2021). Several factors underlie this impact, such as the budget allocated for the development of educational facilities and the addition of teaching staff, as well as efforts for equitable distribution. Expenditures aimed at boosting education can improve welfare, economic and social development, and help prevent unemployment, crime, and even welfare inequality. Meanwhile, expenditures in the health sector, such as subsidies for generic drugs, public health insurance facilities, and free medical services, also contribute to boosting the HDI.

However, it's not only the government that can contribute to the fields of health and education. Specifically in South Sumatra, there is an organization called Dompet Dhuafa, which raises Zakat, Infaq, and Shadaqah (ZIS) funds used to offer complimentary medical care to the public. Dompet Dhuafa is an Islamic philanthropic institution as well as a humanitarian organization that works for the empowerment of humanity and people. Its efforts to enhance capabilities are carried out through the administration of Zakat, Infaq, Shadaqah, and Waqf (Ziswaf) funds, along with other social funds, which are managed in a modern and trustworthy way. On their operations, Dompet Dhuafa highlights compassion as the foundation of its philanthropic efforts, focusing on five key: Education, Health, Social, Economy, as well as Culture and Da'wah. One of the health programs is the Layanan Kesehatan Cuma-Cuma (LKC). LKC is a treatment center with primary healthcare facilities equivalent to a clinic, also serving as the main office for the management and operations of its health outlets and health posts spread across various regions. In South Sumatra, according to Dompet Dhuafa's 2016 annual report, the beneficiaries of this program reached 33,583 individuals.

Meanwhile, one of the components of the HDI, specifically the knowledge dimension, is the average school year. Government expenditure in South Sumatra includes allocations for education, both

directly and indirectly. Furthermore, human development cannot be realized if the population has low levels of health and life expectancy (Hasibuan, Harahap, & Tambunan, 2023). Therefore, The aim of this study is to examine the direct effect by South Sumatra government expenditure (Government Expenditure = X1) and Dompet Dhuafa's LKC(Free Healthcare Services/LKC = X2) on the HDI (Y) in South Sumatra, In addition to their indirect effects through the average school year (M) as a mediating variable.

Hypothesis

The hypotheses in this study are:
1. Government Expenditures (X1) exert a direct influence on HDI (Y) and also an indirect effect through Average School Year (M).
2. LKC (X2) exert a direct influence on HDI (Y) and also an indirect effect through Average School Year (M).

LITERATURE REVIEW

HDI

According to the "HDI 2023" report by the Central Bureau of Statistics, published in 2024, the The HDI is a composite measure of human development, created from various indicators and calculated through a specific method. It encompasses several dimensions. First, the dimension of healthy living and longevity. Second, the dimension of knowledge. Third, the dimension of a reasonable quality of life. For the dimension of healthy living and longevity, the indicator used is Expected Life at Birth (LEB). For the dimension of knowledge, there are two indicators: School Years Expected (EYS) and average school year (AYS). Finally, the dimension of a reasonable quality of life is represented by the per Capita Gross National Income (USD PPP).

Average School Year

According to the BPS (2024), HDI consists by 3 important aspects. One of these is the dimension of knowledge. Within this dimension, there is an indicator: the average school year. This indicator represents the ability of the population to access formal education. It measures the how many years of formal education completed by individuals on 25 y.o and above. It is used as an indicator to assess The standard of education within the population of a specific region.

Government Expenditures

Fiscal policy refers to the policies the government's made to direct The economy of a nation into systems of income and expenditure (Markavia, Febriani, & Latifah, 2022). One way to examine the government's fiscal policy is by looking at The national budget (APBN) or the regional budget (APBD). A key element of the components in both the State Budget and Regional Budget is government expenditure, which includes spending on capital goods, consumption goods, and services (Koilam, Kalangi, & Rompas, 2023). Government expenditure refers to the government's policy of spending on goods and services (Mononimbar, Lapian, & Tolosang, 2022). However, such expenditures can also include costs incurred for spending on goods and services, such as transfer payments.

LKC

Dompet Dhuafa is an Islamic philanthropic institution and humanitarian organization focused on empowering people and promoting humanitarian efforts. Its empowerment programs are carried out through the administration of zakat, infaq, shadaqah, and waqf (Ziswaf) funds, along with other social funds that are managed in a contemporary and reliable way. In its operations, Dompet Dhuafa prioritizes The idea of compassion as the core of its charitable initiatives, which are focused on five key: Education, Health, Social,

Economy, as well as Culture and Da'wah. One of the health programs is LKC(Free Healthcare Services), or LKC.

According to the Dompet Dhuafa Annual Report (2016), LKC is a healthcare facility offering basic healthcare services similar to a clinic and also serves as the main office for managing and operating the health kiosks and health posts spread across various regions. The services provided to the community include health kiosks and health empowerment programs. These are manifested in health promotion activities, such as campaigns for Clean and Healthy Living Behaviors (PHBS). Additionally, there are preventive measures, including early detection of non-communicable diseases, such as blood sugar checks. Lastly, treatment is provided at health kiosks or through referrals to other health entities affiliated with Dompet Dhuafa.

Interrelationship Between Variables

This study is grounded in the belief that government expenditures consistently influence the HDI due to their broad scope of impact in a region. One of the ways this influence occurs is through its effect on the average school year, such as with programs like free education funded by the government. Additionally, this study is based on how the management of zakat, infaq, and shadaqah (ZIS), manifested in the Free Healthcare Services (Layanan Kesehatan Cuma-Cuma) program by Dompet Dhuafa, can support the development of the HDI. It examines how the services provided to the community help them allocate resources more effectively and receive adequate healthcare, which enables them to focus on advancing their education to the highest possible level.

Distribution of Government Expenditures on HDI

Government expenditures have an insignificant effect on the HDI (Ningrum, Aziza, & Huda, 2020). This may occur because government expenditures as a whole have not reached critical sectors such as health and education, which are crucial for human development. However, the study by Wantri & Iskandar (2022) states that government expenditures have a noteworthy and beneficial impact on the HDI, particularly when government spending in the health and education sectors makes sufficient contribution.

Distribution of Government Expenditures on Average School Year

Government expenditures in the public sector significantly affect the indicators that form the HDI, such as longevity or lifespan, average school year, and income per person (Wardhana, Kharisma, & Sulandari, 2021). This is because performance-based government expenditure budgets lead to positive development in the health, income, and education sectors.

In addition, according to research by Wahyudi (2024), when the HDI in Sekadau Regency showed a significant improvement in 2022-2023, some of the obstacles included the high school dropout rate. In other words, it can be inferred that the average years of schooling affect the HDI.

Distribution of LKC on HDI

Health has a positive and significant impact to HDI in North Sumatra Province (Hasibuan, Harahap, & Tambunan, 2023). Achieving human development requires a high level of productivity. However, this will not be achieved if the population has poor health. Therefore, relevant stakeholders must ensure that health facilities, access, and services are good and easily accessible to the public. On the other hand, the number of hospitals and public health centers per area, as well as the number of poor people per area, do not influence the achievement of the HDI in West Java post-COVID-19 (Miladia, 2024). This is because the number of hospitals and public health centers is still far from the required standard, while the population of

impoverished individuals does not affect the HDI due to the limited access to economic activities in the area.

In relation to Layanan Kesehatan Cuma-Cuma, both studies highlight the importance of health and health facilities in influencing the HDI. LKCis a health facility offering basic health services like a clinic, and it also serves as the main office for managing and operating other health service outlets, such as healthy booths and health posts in various regions.

Distribution of LKC on Average School Year

According to UNICEF's annual report (2020), several health issues in Indonesia include tuberculosis among adolescents, smoking, mental health problems in youth, and malnutrition. Issues such as tuberculosis can lead adolescents to experience low self-esteem, especially Situational Low Self-Esteem (SLSE), due to physical changes and stigma, which can be explained as a negative perception by individuals that they are socially rejected (Rahma, Putri, & Wardhan, 2023).

However, in facing school situations, adolescents need to be able to socialize with their peers. In this regard, LKCfrom Dompet Dhuafa provides services through Gerai Sehat and other instruments to meet the needs of these adolescents. This support not only addresses health issues but also helps them engage better in social interactions, which is crucial for their ability to focus on education and participate actively in their schooling.

METHODOLOGY

Research Approach

A quantitative approach is used in this study by analyzing the collected data using various computational methods to allow for statistical interpretation. The data used in this study spans from 2014 to 2019 and includes data on the HDI, government expenditures, and the total beneficiaries of the Dompet Dhuafa's Free Health Care Services program by Dompet Dhuafa in South Sumatra, as well as data on the average school year.

Analysis Method

This study employs a path analysis approach, utilizing time-series data for each variable. Path analysis is a statistical technique used to understand and test the causal relationships among several variables in a statistical model (Rohmawati, Erika, & Aisy, 2023). In fact, path analysis is similar to multiple regression testing. However, it involves performing regression twice to examine how The mediating variable and independent variables affect the dependent variable. The intention is to analyze how the independent variable influences the dependent variable via the mediating variable. Path analysis is used to examine causal relationships among independent and dependent variables within multiple regression. It allows the independent variable to influence the dependent variable both directly and indirectly (Supriadi, Abadi, & Maghfiroh, 2023)

Research Sampling

The sample mployed in this research comprises annual data, including government expenditure data from South Sumatra, data on the beneficiaries of Dompet Dhuafa's Free Health Care Services, average school year data, and HDI data for South Sumatra. The data covers the period from 2014 to 2019.

Data Collecting Method

Secondary data is employed in this study, which refers Previously collected data For the reasons. Data are sourced from the BPS's website and the annual reports by Dompet Dhuafa.

Operational Definition of Variables

This study uses several variables. First, the HDI is the dependent variable. Second, government expenditure is an independent variable. Third, the number of beneficiaries of the Dompet Dhuafa's Free Health Care Services program is another independent variable. Lastly, the average school year is the mediating variable. The practical definitions for each of these are below.

Table 1. Variable Operational Definition

Variable	Definition	Unit	Data Form	Source
Government Expenditure (X1)	Government policies for spending on goods and services	Nomi-nal	Annual	Mononimbar, Lapian, & Tolosang, (2022)
LKC	A treatment facility that provides accessible, basic healthcare services that are adequate and optimal, free of charge, for the underprivileged (dhuafa).	Nomi-nal	Annual	Dompet Dhuafa
Average School Year (M)	The average number of years spent by the population aged 15 and above to complete all levels of education they have attended.	Nomi-nal	Annual	Badan Pusat Statistik
HDI (Y)	A composite index that measures human development, constructed from several indicators and then calculated using a specific method.	Rasio	Annual	Badan Pusat Statistik

Source: Researcher, 2024

Research Data Table

Table 2. Variables Data

Var	2014	2015	2016	2017	2018	2019
X1	733.382.314.940	1.037.584.453.770	4.962.572.330.780	6.409.382.404.460	7.941.143.670.100	9.618.074.513.840
X2	8320	27.086	33.583	17.161	12.977	4.351
M	8,41	8,[illegible]	8,32	8,41	8,48	8,6
Y	66,75	67,46	68,24	68,86	69,39	70,02

Source : Central Statistic Agency; Dompet Dhuafa's Annual Report

RESULT AND DISCUSSION

The results obtained from this study using the path analysis test produced the following regression model:

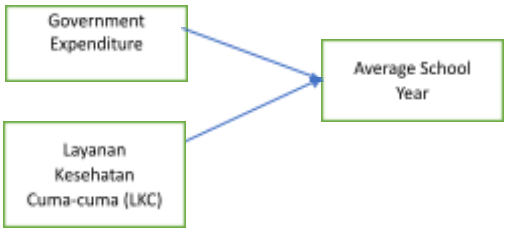

Chart 1. Model I

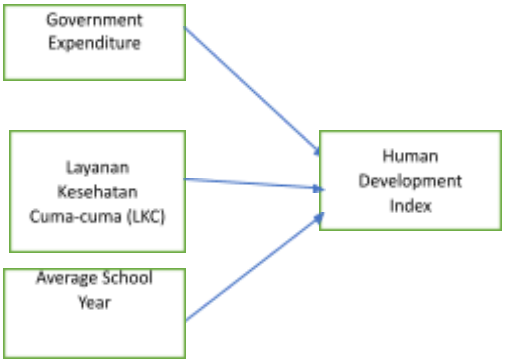

Chart 2. Model II

The conceptual framework is as follows:

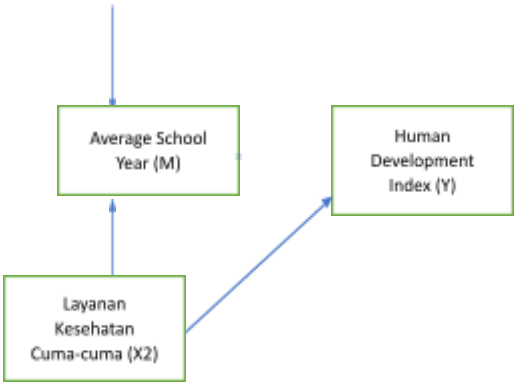

Chart 3. Conceptual Framework

Hypothesis Testing

Interpretation of Coeffient and significance

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	8.443500	0.032178	262.3971	0.0000
GOV_EXPENDITURE	1.77E-11	3.44E-12	5.141557	0.0143
LKC	-6.99E-06	1.11E-06	-6.284735	0.0081

Figure 1. Regression Result of Model I

Tests have been done and presented in the figure above, each independent variable has partial impact to the mediating variable (Model 1) can be explained as follows:

1. Impact of Government Expenditures on Average School Year
   Government Expenditures's P-Value is 0.0143 (Below 0,05), this means Government Expenditures has a significant impact. Meanwhile, the coefficient value is 1.77 x 10^{-11}. Therefore, it can be interpreted that Government Expenditures have a positive impact. In conclusion, Government Expenditures Exert a favorable and considerable impact on the Average School Year.
2. Impact of LKC on Average School Year
   LKC's P-value is 0.0081 (below 0,05), means that it has a considerable impact. Meanwhile, coefficient value is -7.99 x 10^{-6}. Therefore, it can be interpreted that LKC has a negative impact. In conclusion, LKC Exerts a detrimental and considerable impact on the Average School Year.

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	105.7811	55.02772	1.922324	0.1945
GOV_EXPENDITURE	4.17E-10	1.22E-10	3.432066	0.0754
LKC	-2.85E-05	4.73E-05	-0.603100	0.6077
AVG_SCHOOL_YEAR	-4.632045	6.517028	-0.710760	0.5509

Figure 2. Regression Result of Model II

Model 2 can be explained as follows:

1. Impact of Government Expenditures on HDI
   Government Expenditures P-value is 0.0754 (exceed 0,05), means it does not have a significant impact. Meanwhile, the coefficient value is 4.17 x 10^{-10}. Therefore, it can be interpreted that Government Expenditures have a positive impact. In conclusion, Government Expenditures Exert a favorable and less considerable impact effect on the HDI.
2. Impact of LKC on HDI
   LKC's P-value is 0.6077 (exceed 0,05), means it does not have a significant impact. Meanwhile, the coefficient value is -2.85 x 10^{-5}. Therefore, it can be interpreted that LKC has a negative impact. In conclusion, LKC Exerts a detrimental and less considerable impact on the HDI.
3. Impact of Average School Year on HDI
   Average School Year's p-value is 0.5509 (exceed 0,05), means it does not have a significant impact. Meanwhile, the coefficient value is -4.632045. Therefore, it can be interpreted that Average School Year has a negative impact. In conclusion, Average School Year Exerts a detrimental and less considerable impact on the HDI.

F-test

F-test is used to analyze the collective (simultaneous) impact of all independent variables on the dependent variable in a statistical regression model.

Table 3. F-values for Model I

F-statistic	28,12139
Prob (F-statistic)	0,034535

For Model I, f-value is 28.12139, while the p-value is 0.034535. This indicates that both Government Expenditure and Free Healthcare Services (LKC) have a significant simultaneous effect on the average school year.

For Model II, the results can be seen as follows:

Table 4. F Values for Model II

F-statistic	51,46644
Prob(F-Statistic)	0,004766

For Model II F-Value is 51.46644, while the p-value is close to zero, at 0.004766. Therefore, Government Expenditure, Free Healthcare Services (LKC), through Average School Year, have a significant simultaneous effect on the HDI.

Coefficient of Determination

The coefficient of determination evaluates the extent to which one or more independent variables in a regression model explain the variation in the dependent variable (Sugiyono, 2013). The statistical test show the coefficient of determination for Model I as follows:

Table 5. R-values for Model I

R-Squared	0,971680
Adjusted R-Squared	0,952800

The value of Adjusted R-squared is 0.952800, equals 95.28%. So, 95.28% of the variation in the Average School Year is influenced by Government Expenditure and LKC, while other 4.72% is influenced variables excluded in the model. Next, for Model II, the results obtained are as follows:

Table 6. R-values for Model II

R-Squared	0,976842
Adjusted R-Squared	0,942106

The results of the test show an Adjusted R-squared value of 0.942106. So, 94.2% of the variation in the HDI is influenced by Government Expenditure, LKC, and Average School Year. Meanwhile, the remaining 5.8% indicates that other variables excluded in the model influence the changes in the HDI.

Testing the Mediation Hypothesis

The Sobel test is used to evaluate the strength or size of the indirect effect that an independent variable has on a dependent variable through a mediating variable (Ghozali, 2018).

$$Zx = (axb) / (b^2\, Sa^2 + a^2 Sb^2)^{1/2}$$

Explanation :
a=Regression coefficient of the relationship between X and M
Sa = Standard error coefficient regression a
b = Regression coefficient (unstandardized) of the relationship between M and Y
Sb = Standard error coefficient regression b

The Sobel Test was employed to assess the mediating hypothesis. The indirect effects of variables were determined as follows:

1. Government Expenditure does not have a significant indirect effect on the HDI through Average School Year, as the Zx1 value is -0.704, which is smaller than the critical value of 1.96.
2. LKC also does not show a significant indirect effect on the HDI through Average School Year, as the Zx2 value is 0.706, which is also smaller than 1.96.

In other words, in this study, Average School Year does not play a significant mediating role in the relationship between Government Expenditure, LKC, and the HDI.

Direct Effect of Government Expenditure and LKC on Average School Year

Based on the regression test results in Model I, it can be interpreted that Government Expenditure has a positive and significant impact on Average School Year. This result aligns with the study by Putra, Falatehan, & Harianto (2023), where they concluded that one of the strategies for improving the average school year in Bogor Regency is through a productive education budget allocation policy as a priority.

Regarding LKC, the regression test results show that it has a negative and significant impact on Average School Year.

Direct Effect of Government Expenditure and LKC on HDI

Based on the regression test results in Model II, it can be interpreted that Government Expenditure has a positive but not significant impact on the HDI. This finding aligns with the study by Bakar (2020), which states that Government Expenditure, proxied by spending on education and health, does not significantly affect the HDI in Mimika Regency.

Regarding LKC, the regression test results show that it has a negative, but not significant impact on the HDI.

Indirect Effect of Government Expenditure and LKC Through Average School Year on HDI

Based on the regression test results for Model II, with Average School Year, it shows a negative but not significant effect on the HDI. This finding is consistent with the research by Santika, Hanum, Safuridar, & Asnidar (2022), which revealed that the Average School Year variable has a negative but not significant effect on the HDI in Aceh Tamiang Regency.

Based on the Sobel test results, the indirect effect of Government Expenditure is that it does not have a significant indirect effect on the HDI through Average School Year. The evidence for this relationship is that Government Expenditure has a Zx value of -0.706. Since a1 is 1.77×10^{-11} (positive) and b1 is -4.632045 (negative), the effect is negative. Therefore, Government Expenditure has an insignificant negative indirect effect on the HDI through Average School Year.

Meanwhile, the indirect effect of LKC on the HDI through Average School Year does not show a significant indirect effect on the HDI, as the Zx2 value is 0.706. Since a2 is -6.99×10^{-6} (negative) and b2 is -4.632045 (negative), it has a positive effect. Therefore, LKC shows a positive but insignificant indirect effect on the HDI through Average School Year.

Hypothesis Interpretation

Based on the discussion above, it can be interpreted that the hypotheses in this study are:

1. Government Expenditure (X1) has a direct effect on the HDI (Y) and also an indirect effect through Average School Year (M), which is accepted.
2. LKC (X2) has a direct effect on the HDI (Y) and also an indirect effect through Average School Year (M), which is accepted.

However, in this study, literature related to the impact of independent variables on Average School Year is difficult to find. Additionally, the relationship between health-related variables and Average School Year was also challenging to establish. Therefore, there are limitations in obtaining previous studies for these variables.

CONCLUSION AND RECOMMENDATION

In South Sumatra, Government Expenditure (X1) has a direct effect on the HDI (Y) and also an indirect effect through Average School Year (M). LKC (X2) has a direct effect on the HDI (Y) and also an indirect effect through Average School

Year (M). However, in this study, Average School Year cannot yet be considered a good mediating variable, as the Sobel test value is below 1.96. Nonetheless, in the F-test, each model has been shown to have a significant simultaneous effect on their respective dependent variables.

In the future, more research is needed on the relationship between health, government expenditure, and Average School Year and how ZIS can contribute so that similar studies can be more easily conducted. For policymakers, it is recommended to focus resources on improving healthcare and education services to achieve a higher HDI in South Sumatra.

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