



Analysis of Local Government Budget Allocation Policy on Human Development Index Improvement in Mimika Regency

Albertus Toding^{1*}, Transna Putra Urip², J. Ary Mollet³

^{1,2,3}Cendrawasih University, Papua, Indonesia

*Corresponding author: albertustoding@gmail.com |

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Abstract

Purpose: This study examines how budget allocations for health, education, and living standards influence the Human Development Index (HDI) in Mimika Regency during 2014–2024, both partially and simultaneously, and evaluates the quality of budget management implementation in the field.

Research Methodology: A quantitative time-series approach (2014–2024) was used with APBD and HDI data from Mimika Regency. Data were analyzed using multiple linear regression with log transformation in SPSS and classical assumption tests. Qualitative insights were added through interviews with key local government officials.

Results: Partially, health and education budget allocations have positive but insignificant effects on HDI, while living standards allocation shows a negative and insignificant effect. Simultaneously, all three variables are not statistically significant ($F \text{ sig} > 0.05$), with the model explaining 31.45% of HDI variation, while the remaining 68.55% is influenced by external factors such as the mining sector and regional inflation.

Conclusions: Regional budget expenditure in Mimika Regency is not an effective primary driver of human development. The transmission of budget allocations to HDI outcomes is obstructed by extreme geographic logistics costs, structural human resource deficits in remote education and health services, and a policy framework dominated by reactive, charitable social spending rather than productive labor-intensive economic empowerment programs.

Limitations: The study covers only an 11-year time-series period, which may be insufficient to capture the full time-lag effects of health and education investment on economic growth. The model does not incorporate sector-specific macro variables such as mining output fluctuations, regional inflation rates, and private investment levels, which account for the unexplained 68.55% of HDI variance.

Contributions: This study contributes empirical evidence on the fiscal-HDI transmission failure in a resource-rich but institutionally constrained Indonesian regency context, advances the resource curse literature with original regression evidence from the Papua region, and provides specific actionable fiscal policy recommendations for transforming Mimika's budget management from reactive to productive.

Keywords: *Budget Allocation, Human Development Index, Health Spending, Public Policy, Resource Curse*

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1. Introduction

The development of a nation or region can no longer be measured solely by single economic indicators such as Gross Regional Domestic Product (GRDP) growth or per capita income. Since 1990, the Human Development Index (HDI) has been globally recognized by the United Nations Development Programme (UNDP) and nationally by the Central Bureau of Statistics (BPS) as the most comprehensive instrument for measuring development. The HDI reflects the extent to which citizens can access the results of development in obtaining three fundamental prerequisites for a quality life: a long and healthy life, knowledge, and a decent standard of living (United Nations Development Programme (UNDP), 1990).

Local governments hold full control over the key fiscal instrument—the Regional Budget (Anggaran Pendapatan dan Belanja Daerah/APBD)—which is not merely a financial document but a manifestation of public policy allocating scarce resources to development priorities (Ardiputra et al., 2025; Tiaramurti & Clarisa, 2025). Constitutional and statutory mandates require minimum allocations in key sectors: at least 20% of the APBD for education (Article 31, Indonesian Constitution 1945) and at least 10% of the APBD, excluding salaries, for health (Article 34, Indonesian Constitution 1945). The effectiveness of these expenditures—measured by program outputs and outcomes—is the primary determinant of local government success in driving the three HDI dimensions.

Mimika Regency, located in the Central Papua Province, presents a uniquely paradoxical economic character. As the operational location of one of the world’s largest copper and gold mining enterprises (PT Freeport Indonesia), Mimika has one of the highest GRDP per capita values in Indonesia—exceeding IDR 400 million per person per year in 2024, more than five times the national average of IDR 78.6 million and 3.4 times the Central Papua provincial average of IDR 118.77 million (Badan Pusat Statistik (BPS), 2024). This extraordinary fiscal capacity should theoretically provide the foundation for HDI performance equal to or exceeding that of Indonesia’s most advanced regions.

However, empirical reality reveals a stark disparity. Despite its abundant natural wealth, Mimika’s HDI, which dipped to 71.20 in 2022 before recovering to 75.84 in 2024, does not reflect the region’s economic magnitude, indicating a fundamental gap between economic growth and human development. Table 1 illustrates Mimika’s recent HDI trajectory.

Table 1. Human Development Index of Mimika Regency, 2021–2024

Year	HDI Score
2021	74.48
2022	72.91
2023	75.91
2024	76.85

Source: BPS Mimika Regency, 2024

Table 1 show that the Human Development Index (HDI) of Mimika Regency experienced a decline in 2022, followed by a consistent increase in 2023 and 2024, indicating a recovery trend in human development performance during the observed period.

The HDI experienced a significant decline in 2022 before resuming its upward trajectory through 2024, a dynamic that demands an analysis of how budget management decisions are transmitted into human development outcomes. This study pursues three research questions: (1) How do budget allocations for health, education, and living standards partially influence the HDI in Mimika Regency during 2014–2024? (2) Do these allocations simultaneously and significantly influence the HDI? (3) How effectively is budget management implemented in the field?

2. Literature Review & Hypothesis Development

2.1 *The Capability Approach and Human Development (Amartya Sen)*

Human development theory is philosophically rooted in the Capability Approach pioneered by (Gunawan et al., 2025; Sen, 1985, 1999). Unlike classical economic views that measure development success solely through GDP growth or material utility (the welfarist approach), Sen argues that development must be understood as the process of expanding the substantive freedoms that people enjoy. The focus shifts from 'what one possesses' to 'what one is actually able to do and to be' (Ani et al., 2025; Cabral et al., 2020; Sen, 1999). Capabilities encompass a range of functions, from basic nutrition and disease avoidance to literacy and active participation in social and political life (Dima & Nalle, 2025; Nussbaum, 2011; Suryanto et al., 2025). Development succeeds when policy interventions, including budgetary instruments, eliminate 'sources of unfreedom' such as structural poverty, inadequate health facilities, and unequal access to education (Daniel et al., 2025; Sari & Munajat, 2025; Udodiugwu et al., 2025).

2.2 *Musgrave's Theory of Public Finance*

Richard A. Musgrave's (Musgrave & Musgrave, 1989) theory of public finance provides the rational justification for government intervention in the economy through budgetary instruments. Musgrave identifies three fundamental fiscal functions: (1) Allocation—providing public and merit goods such as schools and hospitals that cannot be efficiently provided by market mechanisms; (2) Distribution—reducing income inequality through taxation and subsidies; and (3) Stabilization—maintaining macroeconomic stability, including inflation control and employment. In the regional government context, the allocation function is critical: transparent and accountable budget planning ensures that mandatory spending on education and health is genuinely targeted, minimizing fiscal leakage and driving HDI improvement.

2.3 *Human Capital Theory (Gary S. Becker)*

Gary S. Becker's (Becker, 1964, 1993) Human Capital Theory fundamentally reframes public expenditure on education and health as long-term investment rather than consumption costs. Becker treats human beings as a form of capital whose economic capacity can be multiplied through investments in knowledge, skills, and physical health (Nugraha & Purnomo, 2022). Education spending produces a workforce with high cognitive capacity, technical skills, and innovation capacity (Schultz, 1961), while health investment, ensures worker vitality, reduces morbidity, and extends productive lives. The social rate of return from consistent human capital investment generates productivity improvements that cumulatively improve the HDI performance (Auerbach & Green, 2025; Edeji, 2024; Rafid, 2023).

2.4 *Endogenous Growth Theory (Romer and Lucas)*

Paul Romer and Robert Lucas pioneered Endogenous Growth Theory as a critique of neoclassical models that treated technological progress as exogenous. Romer (Romer, 1990) and Lucas (Lucas, 1988) argue that long-term economic growth is primarily driven by internal factors, particularly public investment in human capital, innovation, and knowledge accumulation. From a regional fiscal policy perspective, APBD allocations persistently directed toward research infrastructure, environmental health, and basic-to-secondary education create a local ecosystem conducive to innovation, confirming the positive correlation between human development-oriented budget policy and robust, sustainable local economic growth (Irwan et al., 2023; Nihlah, 2022; Razak et al., 2024).

2.5 *The Resource Curse Paradox*

Traditionally, Economic Base Theory holds that regional growth is determined by export sector expansion. However, many resource-rich regions experience the Paradox of Plenty (Resource Curse) documented by (Auty 1993) and (Sachs Warner 2001): regions with massive natural resource wealth often record slower long-term economic growth and stagnant human development than resource-poor areas. This is triggered

by extreme income dependence on a single sector (Dutch Disease), asymmetric wealth distribution, and bureaucratic inefficiency in governance. The resource curse is closely associated with institutional failure to transform natural resource revenue surpluses into human capital investments that generate sustainable development (Fadlianto & Sulistyowati, 2022; Kurniawan & Hariadi, 2022; Wijayanti & Santoso, 2022).

2.6 Prior Research

Prior Indonesian studies on fiscal variables and HDI have produced mixed results. PAD, DAU, and DAK have significant positive effects on HDI. (Sari & Supadmi, 2016) documented the positive significant effects of PAD and capital expenditure on HDI in Bali. (Harahap, 2017) found that DAU, DAK, and DBH significantly influence HDI in North Sumatra districts. However, (Adiputra et al., 2015) found that indirect fiscal transfers do not affect HDI through capital expenditure, while (Williantara & Budiasih, 2016) found that DAK has a negative effect on HDI. These inconsistent findings—particularly regarding the direction and significance of fiscal-HDI relationships—motivate this study’s sector-specific analysis in the unique context of Mimika.

2.7 Hypothesis Development

- H_1 : Health budget allocation has a significant positive effect on the HDI in Mimika Regency.
- H_2 : Education budget allocation has a significant positive effect on the HDI in Mimika Regency.
- H_3 : Living standard budget allocation has a significant positive effect on the HDI in Mimika Regency.
- H_4 : Health, education, and living standards budget allocations have a significant positive effect on the HDI in Mimika Regency.

3. Methodology

3.1 Research Design and Location

This study employs a quantitative research design that uses secondary time-series data. The research was conducted at the Regional Financial Management and Asset Agency (BPKAD) office in Mimika Regency, Central Papua Province, and at BPS Mimika, covering the period from September to December 2025. Supplementary qualitative data were collected through in-depth interviews with the Head of Budget (BPKAD), Head of the Education Office, and Head of the Population and Civil Registration Office.

3.2 Data and Sample

This study uses secondary annual time-series data spanning 11 years (2014–2024) from Mimika Regency’s Budget Realization Reports (LRA/APBD) and BPS HDI publications. Three independent variables were constructed: (1) Health Budget Realization (X_1)—direct expenditure from APBD for health service programs; (2) Education Budget Realization (X_2)—direct expenditure for education access and quality improvement; (3) Living Standards Budget (X_3)—direct expenditure for social assistance and poverty reduction programs. The dependent variable (Y) is the annual HDI score published by the BPS Mimika. Table 2 presents the research data used in this study.

Table 2. Research Variables Data — Mimika Regency (2014–2024)

Year	Health Budget (IDR M)	Education Budget (IDR M)	Living Stds Budget (IDR M)	HDI Score
2014	7,018	37,508	84,682	67.29
2015	29,653	44,599	71,442	70.89
2016	6,226	19,045	65,438	71.46
2017	26,722	44,432	5,071	72.42
2018	85,681	29,375	29,869	73.15
2019	41,511	13,565	30,285	74.13
2020	68,764	17,814	1,065	74.19
2021	14,270	34,281	150,765	74.48
2022	23,619	61,458	86,704	71.20
2023	32,969	88,635	22,644	75.91
2024	21,460	91,118	2,424	75.84

Source: BPKAD Mimika & BPS Mimika (processed, 2026)

Based on Table 2, the Health, Education, and Living Standards Budgets in Mimika Regency (2014–2024) show fluctuating patterns across the period. The Education Budget tends to increase in the later years, while the Living Standards Budget is highly volatile. Meanwhile, the HDI shows a generally increasing trend from 67.29 in 2014 to 75.84 in 2024, indicating overall improvement in human development.

3.3 Analytical Model

Multiple linear regression with natural logarithm (ln) transformation was applied using SPSS version 20. The regression model is as follows:

$$HDI_t = \alpha + \beta_1 \ln KES_t + \beta_2 \ln PEND_t + \beta_3 \ln SHL_t + e_t$$

where HDI is the Human Development Index, KES is health budget realization, PEND is education budget realization, SHL is living standards budget realization, α is the constant, β_1 – β_3 are regression coefficients (elasticity estimates), and e is the error term. Classical assumption tests (normality, multicollinearity, autocorrelation/Durbin-Watson) were conducted prior to the hypothesis testing. The F-test (simultaneous) and t-test (partial) significance were assessed at $\alpha = 0.05$.

4. Results and Discussion

4.1 Results

4.1.1 Descriptive Analysis of Budget Realization

Health budget realization exhibits high volatility across the observation period, ranging from IDR 6.22 billion (2016) to IDR 85.68 billion (2018), the latter driven by large-scale physical infrastructure investment in RSUD Mimika and Puskesmas expansion. A second peak occurred in 2020 (IDR 68.76 billion) in response to the COVID-19 pandemic. The education budget realization followed a pattern of long stagnation (IDR 13.56–44.59 billion, 2014–2022) followed by exponential growth, reaching IDR 91.12 billion in 2024, driven primarily by improved BOS (School Operational Fund) absorption and Special Autonomy Fund reallocation. Living standard budget realization recorded the most extreme volatility: collapsing to IDR 1.06 billion in 2020, exploding to IDR 150.76 billion in 2021 as a pandemic social shock absorber, and shrinking back to IDR 2.42 billion in 2024—confirming a purely reactive, ad-hoc expenditure pattern (Kurniawan & Hariadi, 2022; Supardi, 2023; Tahir, 2023).

4.1.2 Regression Results and Hypothesis Testing

Table 3. Summary of Regression Results and Hypothesis Tests

Variable	Budget Range	B (Coef.)	t	Sig.	Result
Health Budget (X_1)	IDR 6.22M–85.68M	0.00	0.98	.36	Positive, Not Significant
Education Budget (X_2)	IDR 13.57M–91.12M	0.00	1.17	.28	Positive, Not Significant
Living Stds Budget (X_3)	IDR 1.06M–150.76M	-0.00	-0.31	.77	Negative, Not Significant
Constant	–	70.17	22.49	.000	Significant
$R^2 = 0.31$ Adj. R^2 F-sig = 0.42 H4 Rejected: Not Significant Simultaneously					

Significance threshold was set at $\alpha = 0.05$.

Source: SPSS 20 Output (processed, 2026)

Table 3 presents the regression results of the analysis. The regression equation is as follows: $HDI = 70.17 + 0.00(\ln KES) + 0.00(\ln PEND) - 0.00(\ln SHL) + e$. The results indicate that all independent variables (health budget, education budget, and living standards budget) have very small coefficients, suggesting weak elasticity effects on HDI. Specifically, the health and education budgets show positive but insignificant relationships with HDI, while the living standards budget shows a negative and insignificant relationship. Overall, the model explains 31% of the variation in HDI ($R^2 = 0.31$), but the F-test indicates that the variables are not jointly significant at the 5% level.

4.2 Discussion

4.2.1 Health Budget (H_1 Rejected): Time-Lag Effects and Logistics Inflation

Health budget allocation shows a positive but statistically insignificant effect on HDI ($t = 0.98$; $sig = 0.36 > 0.05$). This finding can be explained by two primary mechanisms. First, the time-lag effect: investment in physical health infrastructure—even at the IDR 85.68 billion scale achieved in 2018—requires a transition period of 5–10 years to demographically manifest as reduced morbidity, lower maternal and infant mortality, and improved Life Expectancy (AHH). Mimika’s AHH grew from 70.85 years in 2014 to 73.05 years in 2024, a slow-moving improvement averaging only 0.18–0.49% annually—consistent with the time-lag hypothesis. Second, logistics cost inflation: Mimika’s extreme topography (steep mountain districts in the north and coastal swamp districts in the south) creates severe service delivery cost inflation. A BPKAD budget official confirmed that a substantial portion of the health budget is absorbed by logistics costs, such as chartering small aircraft or speedboats to deliver medical personnel and supplies to remote districts, leaving reduced budgetary utility for actual healthcare provision. These findings are consistent with Becker’s (1964; 1993) human capital theory: the social rate of return from health investment is real but delayed and geographically attenuated.

4.2.2 Education Budget (H_2 Rejected): Output-Outcome Gap

Education budget allocation shows a positive but statistically insignificant effect ($t = 1.17$; $sig = 0.28 > 0.05$). Despite reaching an unprecedented IDR 91.12 billion in 2024—driven by BOS optimization and Special Autonomy Fund disbursement—education spending fails to generate proportional improvements in Mean Years of Schooling (RLS) or Expected Years of Schooling (HLS), the key HDI education sub-components. The Education Office confirmed two structural barriers. First, teacher absenteeism (absenteeism rate of 58–66%) in isolated rural and mountain districts creates a fundamental knowledge transfer failure: physical school buildings exist, but educational processes are interrupted for extended periods when teachers abandon remote postings due to absenteeism. Second, economic pressure-driven dropout rates remain high among Indigenous children whose families require supplementary income, overriding the educational opportunities provided by fiscal investment. These findings align with Becker’s (1964) and Lucas’s (1988) theories, which argue that educational returns depend not only on fiscal inputs

but also on institutional quality, behavioral compliance, and governance effectiveness.

4.2.3 *Living Standards Budget (H₃ Rejected): The Charitable Policy Trap*

The living standards budget shows a negative and insignificant coefficient ($t = -0.31$; $\text{sig} = 0.77$), confirming the most critical policy finding of this study. The negative direction of the coefficient reveals a structural anomaly: larger social assistance allocations are associated with stagnant or declining real per-capita purchasing power. This paradox is explained by the exclusively reactive and consumptive nature of the social budget: funds are disbursed as immediate cash transfers or daily consumption subsidies (charitable/karitatif model) that are consumed for daily necessities without generating productive value-added goods. Drawing on (Sen, 1999), the Capability Approach, this represents a failure of 'capability creation': the expenditure supports minimal daily functioning but does not build the human capacities—skills, business assets, employment access—that would generate sustainable improvements in the adjusted per-capita expenditure component of the HDI. The extreme volatility of this budget (collapsing from IDR 150.76 billion in 2021 to IDR 2.42 billion in 2024) further confirms its ad hoc, crisis-reactive character rather than a systematic empowerment strategy.

4.2.4 *Simultaneous Effects (H₄ Rejected): Dominance of External Macro Factors*

The simultaneous test rejects H₄ ($F = 1.07$; $\text{sig} = 0.42 > 0.05$), with $R^2 = 0.31$, indicating that only 31.45% of HDI variance is explained by the three budget variables. The remaining 68.55% is determined by macroeconomic factors outside the regional government budget, primarily (1) mining sector activity (production volumes, commodity prices, and employment patterns at PT Freeport Indonesia); (2) regional inflation driven by Mimika's high-cost industrial economy (Dutch Disease at the local level); and (3) private sector investment in supporting industries. This finding demonstrates a structural asymmetry: regional budget expenditure is dominated in its HDI influence by the private mining economy, whose activity is not controlled by the local government. Mimika is experiencing the Paradox of Plenty, as documented by (Sachs & Warner, 2001) and (Auty, 1993): vast natural resource wealth generates high GRDP statistics that do not effectively transmit into grassroots human welfare because the capital-intensive extractive sector bypasses local labor absorption and creates inflationary pressures that erode the purchasing power of non-mining community members.

5. Conclusions

This study examines the effect of health, education, and living standards budgets on HDI in Mimika Regency (2014–2024) using multiple regression and qualitative interviews. The results show that all three budget variables have positive or negative but statistically insignificant effects on HDI, with health and education constrained by time lags, logistics costs, teacher absenteeism, and dropout issues, while social assistance is ineffective due to its consumptive and dependency-oriented nature. Simultaneously, the model is not significant ($F \text{ sig} = 0.42$) and explains only 31.45% of HDI variation, indicating that most determinants (68.55%) come from external factors such as mining sector dynamics, inflation, and private investment. Overall, budget implementation is found to be reactive and ineffective, suggesting the need for a shift toward productive, long-term human capital development policies rather than short-term or ad-hoc spending.

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Author Contributions

AT contributed to conceptualization, data collection, formal analysis, interpretation of results, and writing the original draft. TPU contributed to supervision, methodology, validation, and manuscript review. JAM contributed to literature review, editing, and final manuscript approval.

Conflicts of Interest

The authors declare that there is no conflict of interest regarding the publication of this study. This research was conducted independently, and no financial or personal relationships influenced the results or interpretation of the findings.

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