

ABSTRACT

A country with high human capital will develop faster than a country with low human capital. The provision of education and health facilities are human rights and the government is responsible for ensuring and guaranteeing these rights for its citizens. In this context, the role of government is very important through the implementation of policies that support the improvement of the quality of human capital.

The purpose of this study is to analyze the effect of government spending on education and health outcomes in Central Java Province using secondary data obtained from the Central Bureau of Statistics (BPS) and the Directorate General of Fiscal Balance (DJPK). This study uses multiple linear regression analysis methods with the following results

The results showed that the government expenditure of education function had a positive and significant effect on education achievement. The government expenditure on health has a positive and significant effect on life expectancy.

Keywords: average years of schooling, life expectancy, government expenditure on education function, government expenditure on health function