



COMPARATIVE ANALYSIS OF COMPLIANCE WITH MANDATORY SPENDING IN THE EDUCATION AND INFRASTRUCTURE SECTOR IN THE 2025 MEDAN CITY BUDGET

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<p>Info Article</p> <p>Received : 06 September 2025</p> <p>Revised : 03 Oktober 2025</p> <p>Accepted : 01 November 2025</p> <p>Publication : 30 November 2025</p>	<p>Abstract: <i>The Regional Revenue and Expenditure Budget (APBD) is a fiscal policy instrument that determines development direction and public resource allocation priorities. This study analyzes the structure of regional expenditure and evaluates budget proportions in the education and infrastructure sectors of the Medan City Budget for the 2025 fiscal year. Using a quantitative descriptive approach with comparative analysis, the research relies on secondary data from APBD documents and budget realization reports. The findings show total regional expenditure of Rp7.07 trillion, with 22.34% allocated to education and 45.19% to infrastructure. Administratively, both sectors meet mandatory spending provisions. However, substantively, budget allocation tends to favor physical development over human capital investment. The education sector remains close to the minimum threshold, indicating a compliance-oriented approach, while infrastructure dominates regional priorities. These results suggest that formal fiscal compliance does not fully reflect balanced development quality. Therefore, reorienting toward performance-based budgeting is essential to enhance public services and community welfare.</i></p> <p>Abstrak: Anggaran Pendapatan dan Belanja Daerah (APBD) merupakan instrumen kebijakan fiskal yang menentukan arah pembangunan dan prioritas alokasi sumber daya publik. Penelitian ini bertujuan untuk menganalisis struktur belanja daerah serta mengevaluasi proporsi anggaran pada sektor pendidikan dan infrastruktur dalam APBD Kota Medan Tahun Anggaran 2025. Metode yang digunakan adalah pendekatan deskriptif kuantitatif dengan analisis komparatif berdasarkan data sekunder dari dokumen APBD dan laporan realisasi anggaran. Hasil penelitian menunjukkan bahwa total belanja daerah mencapai Rp7,07 triliun, dengan alokasi pendidikan sebesar 22,34% dan infrastruktur sebesar 45,19%. Secara administratif, kedua sektor telah memenuhi ketentuan mandatory spending. Namun, secara substantif, alokasi anggaran cenderung lebih menekankan pembangunan fisik dibandingkan investasi sumber daya manusia. Sektor pendidikan masih berada dekat batas minimum, sedangkan infrastruktur menjadi prioritas utama. Oleh karena itu, diperlukan reorientasi menuju penganggaran berbasis kinerja agar lebih efektif meningkatkan kualitas layanan publik dan kesejahteraan masyarakat.</p>
<p>Keywords: APBD, Regional Fiscal Policy, Education, Infrastructure, Mandatory Spending</p> <p>Kata Kunci: APBD, Kebijakan Fiskal Daerah, Pendidikan, Infrastruktur, Belanja Wajib</p>	
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INTRODUCTION

The Regional Revenue and Expenditure Budget (APBD) functions not only as a financial planning instrument but also as a reflection of government policy priorities in allocating resources to meet community needs. In this context, the structure of regional expenditure becomes a crucial indicator for assessing the extent to which fiscal policies support effective development and improve the quality of public services. One of the key policies influencing budget allocation is mandatory spending, which refers to the minimum allocation requirements for specific sectors determined by the central government.

Mandatory spending policies, particularly in the education and infrastructure sectors, are designed to ensure the fulfillment of basic public services and maintain consistency with national development priorities at the regional level. The education sector plays a fundamental role in improving the quality of human resources, which serves as the foundation for long-term development. Meanwhile, infrastructure development strengthens regional connectivity, stimulates economic growth, and expands access to essential public services. Therefore, these sectors are not merely regulatory obligations but also hold strategic importance in shaping the direction of regional development.

However, in practice, the implementation of mandatory spending in APBD management often tends to emphasize administrative compliance rather than the achievement of substantive development outcomes. High budget allocations in education and infrastructure do not necessarily translate into improvements in service quality or development effectiveness. This condition indicates a potential gap between formal fiscal compliance and actual development performance, raising critical questions about the extent to which mandatory spending truly reflects regional development priorities. Consequently, the primary issue in mandatory spending management has shifted from compliance to the effectiveness of budget utilization in generating tangible development impacts.

Empirical evidence from the 2025 APBD of Medan City shows that the allocation for education reached 22.34 percent, while infrastructure accounted for 45.19 percent of total regional expenditure—both exceeding the mandated minimum thresholds. Normatively, this reflects a high level of regulatory compliance. Nevertheless, the substantial proportion of these allocations does not automatically indicate policy effectiveness, particularly given that the expenditure structure remains dominated by

operational spending. This suggests that compliance with mandatory spending requirements may not yet be fully aligned with outcome-oriented development objectives.

Previous studies have generally focused on budget absorption and overall fiscal performance, while comparative analyses of mandatory spending implementation in the education and infrastructure sectors remain limited. Furthermore, research examining the relationship between compliance levels and the effectiveness of regional development outcomes is still relatively scarce, especially in regions with high fiscal capacity such as Medan City.

Therefore, this study aims to conduct a comparative analysis of the level of compliance with mandatory spending in the education and infrastructure sectors within the 2025 APBD of Medan City. Additionally, it seeks to evaluate the extent to which budget allocations in these sectors not only fulfill regulatory requirements but also reflect policy effectiveness in supporting regional development priorities and enhancing the quality of public services.

METHOD

This study uses a quantitative descriptive approach with a comparative analysis method to examine the structure of budget allocation and the implementation of *mandatory spending* in the education and infrastructure sectors in the Regional Revenue and Expenditure Budget (APBD) of Medan City for the 2025 Fiscal Year. A descriptive approach is used to describe the condition of regional financial management based on budget and realization data, while comparative analysis is used to compare the proportion of expenditure allocation between sectors to applicable fiscal provisions. The type of data used in this study is secondary data in the form of official regional financial documents, including the Medan City Budget for the 2025 Fiscal Year, budget realization reports, and *mandatory spending data* obtained from official local government publications and regional financial information portals. The data analyzed includes total regional spending, education expenditure allocation, and infrastructure expenditure allocation. The data collection technique is carried out through documentation studies by examining relevant budget documents and financial statements. The data is then analyzed using a simple quantitative technique through the calculation of the percentage proportion of the budget with the formula:

$$\text{Persentase Pendidikan} = \frac{\text{Anggaran Pendidikan}}{\text{Total Belanja Daerah}} \times 100 \%$$

$$\text{Persentase Infrastruktur} = \frac{\text{Anggaran Infrastruktur}}{\text{Total Belanja Daerah}} \times 100 \%$$

The results of the calculation are then compared with the *mandatory spending provisions* set by the central government, which is a minimum of 20 percent for the education sector and 25 percent for infrastructure spending. The analysis was carried out interpretively using the perspective of public fiscal theory and fiscal decentralization to assess the level of budget compliance while examining the policy implications on the direction of regional development priorities.

The stages of research analysis include: (1) identification of the structure of the APBD and the composition of regional spending, (2) calculation of the proportion of *mandatory spending* in the education and infrastructure sectors, (3) comparative analysis between sectors, and (4) interpretation of regional fiscal policies based on the results of calculations and theoretical frameworks used.

RESULTS AND DISCUSSION

1. Overview of the Medan City Budget in 2025

Summary of the 2025 Medan City Budget

Components of the APBD	Budget (Rp)
Total Regional Revenue	6.965.453.486.147
Total Regional Expenditure	7.070.527.062.250

Realization of Revenue and Expenditure of MEDAN City Until December 2025

Shopping Component	Budget (Rp)	Percentage (%)
Revenue Realization	6.087.423.961.015	87.4
Realization of Spending	5.667.334.268.716	80.2

Source: PRP2 North Sumatra (2025), Regency/City APBD Data

Analysis of the summary of the 2025 Medan City Budget shows that since the planning stage, the local government has set a budget condition that is in deficit, with a revenue target of IDR 6.97 trillion and expenditure of IDR 7.07 trillion. However, the progress of budget realization until December 2025 shows results that are not entirely in line with the initial plan. Regional revenue was realized at IDR 6.09 trillion or 87.4% of the target, while regional expenditure reached IDR 5.67 trillion or around 80.2%. This difference indicates that the achievement of suboptimal revenue also affects the space for local governments to realize the spending program.

On the other hand, the lower rate of expenditure absorption compared to revenue realization can be understood from several perspectives. This condition can reflect

prudence in fiscal management, but it is also inseparable from the possibility of implementation constraints, both related to administrative processes, readiness to carry out activities, and technical dynamics in the field. Interestingly, even though the deficit has been planned in the budget document, the realization actually shows a tendency to adjust expenditure as an effort to maintain regional fiscal balance. This situation is important to observe because low budget absorption has the potential to reduce the impact of development programs and the quality of public services, especially in priority sectors. Thus, it is not enough to evaluate budget performance only looking at the amount of fund allocation, but also to consider the extent to which the budget can be effectively implemented in practice.

Regional Revenue Structure

Revenue Component	Budget (Rp)	Percentage (%)
Regional Original Revenue (PAD)	3.706.711.060.796	53.2
Revenue Sharing Fund Transfer (DBH)	272.905.899.000	3.9
General Allocation Fund Transfer (DAU)	2.123.374.809.000	30.5
Transfer of Physical Special Allocation Funds	6.335.406.000	0.1
Non-Physical Special Allocation Fund (DAK) Transfer	563.829.759.000	8.1
Other Legitimate Regional Revenue	103.166.960.820	1.5

Source: PRP2 North Sumatra (2025), Regency/City APBD Data

The revenue structure of the Medan City Budget for the 2025 Fiscal Year shows that Regional Original Revenue (PAD) is the largest source of revenue with a value of IDR 3.71 trillion or around 53.2 percent of total regional revenue. The composition reflects a relatively good level of fiscal independence, as most of the financing capabilities of local governments come from local economic activities, including regional taxes, levies, and the results of regional asset management. Lower dependence on external sources provides more space for local governments to determine the direction of budget policies according to local development needs.

However, the central government's transfer role is still quite important in maintaining regional fiscal stability. This can be seen from the contribution of the General Allocation Fund (DAU) of IDR 2.12 trillion or 30.5 percent of total revenue. The large portion of DAU shows that national fiscal support remains the main support, especially in the financing of basic public services and routine government operational needs. In addition, the existence of the Revenue Sharing Fund (DBH) of 3.9 percent and the Non-Physical Special Allocation Fund (DAK) of 8.1 percent reflects the

involvement of the central government in supporting the implementation of priority sectors, especially education and other public services. On the other hand, the allocation of Physical DAK which only reaches 0.1 percent indicates limited infrastructure development support sourced from the central government, so that the financing of regional physical development is more dependent on the budget capacity of the city government itself.

In general, the composition of this revenue puts the city of Medan in a position of relatively strong fiscal capacity compared to many other regions. However, the amount of PAD's contribution does not automatically guarantee the optimal quality of public spending. The main challenge lies precisely in how the fiscal ability is translated into productive spending policies that have a real impact, especially in fulfilling mandatory spending in the education sector and infrastructure development which are priorities for regional development.

Regional Expenditure Structure

Shopping Component	Budget (Rp)	Percentage (%)
Operating Expenses	5.468.421.373.568	78.89
Capital Expenditure	1.405.130.090.523	19.87
Unexpected Shopping	16.975.598.159	0.24
Shopping Transfer	0	0

Source: PRP2 North Sumatra (2025), Regency/City APBD Data

Medan City regional expenditure for the 2025 Fiscal Year is normatively directed to support the provision of public services, infrastructure development, improving the quality of education, and implementing priority city development programs. However, the composition of the budget shows that the expenditure allocation is still dominated by Operating Expenditure which reaches Rp5.46 trillion or 78.89 percent of the total regional expenditure. This large proportion shows that most of the fiscal capacity of local governments is used to finance routine government needs, including employee spending, procurement of goods and services, and administrative service operations. The dominance of operating spending has consequences for the limited fiscal space for long-term development financing. Within the framework of regional financial management, spending structures that tend to be oriented towards routine expenditure can reduce budget flexibility in encouraging more productive and development-outcome-oriented activities. In fact, the main function of the APBD is not only to ensure the sustainability of government administration, but also to create economic and social benefits through sustainable public investment.

On the other hand, capital expenditure directly related to infrastructure development and the provision of public service facilities was recorded at Rp1.41 trillion or 19.87 percent of total expenditure. This proportion shows that local government investment in public assets is still relatively limited when compared to the development needs of big cities such as Medan. Infrastructure and public works basically have a strategic role in supporting economic growth, strengthening regional connectivity, and improving the quality of services to the community. This condition becomes relevant in the context of this research which highlights the implementation of mandatory spending in the education and infrastructure sectors. These two areas are not only priorities for regional development, but also a national policy mandate that requires a minimum budget allocation to ensure the fulfillment of basic services. The high portion of operating expenditure has the potential to put pressure on the fulfillment of the mandatory allocation, especially if the growth of routine expenditure takes place faster than the increase in regional revenue capacity.

In addition, the absence of the Transfer Expenditure component in the regional expenditure structure shows that the expenditure orientation is more focused on the internal management of the city government than on fiscal distribution to other government entities. This emphasizes that the success of regional development is highly dependent on the quality of planning and the effectiveness of city government direct spending, especially in the education and infrastructure sectors that have a direct impact on community welfare.

Overall, the spending structure of the 2025 Medan City Budget shows an imbalance between administrative functions and development functions. Although policy directions normatively place public services and development as priorities, the composition of the budget shows that routine spending still dominates. Therefore, a comparative analysis of mandatory spending in the education and infrastructure sectors is important to assess the extent to which development priorities are truly reflected in budgeting practices, not just at the planning level.

2. Analysis of Mandatory Spending in the Education and Infrastructure Sector

In general, the allocation of mandatory spending in the education and infrastructure sectors shows a significant difference in proportion, which then becomes the basis for further comparative analysis.

Education and Infrastructure Expenditure Allocation

Total Regional Expenditure	IDR 7,070,527,062,250
Education Budget	IDR 1,579,767,948,013
Infrastructure Budget	IDR 3,194,963,699,936

Calculation of Mandatory Education Spending

$$\text{Persentase Pendidikan} = \frac{\text{Anggaran Pendidikan}}{\text{Total Belanja Daerah}} \times 100 \%$$

$$\text{Persentase Pendidikan} = \frac{1.579.767.948.013}{7.070.527.062.250} \times 100 \%$$

$$\text{Persentase} = 0,2234 \times 100 \% = \mathbf{22,34}$$

Calculation of Mandatory Infrastructure Spending

$$\text{Persentase Infrastruktur} = \frac{\text{Anggaran Infrastruktur}}{\text{Total Belanja Daerah}} \times 100 \%$$

$$\text{Persentase Infrastruktur} = \frac{3.194.963.699.936}{7.070.527.062.250} \times 100 \%$$

$$\text{Persentase} = 0,4519 \times 100 = 45,19 \%$$

Source: PRP2 North Sumatra (2025), Regency/City APBD Data

Analysis Results Calculation of Mandatory Spending on Education and Infrastructure

Mandatory Spending	Percentage	Conditions	Status
Education	22.34%	20%	Meet

Analysis of Mandatory Spending in the Education Sector

Based on data from the 2025 Medan City Budget, total regional expenditure was recorded at IDR 7,070,527,062,250, with an education budget allocation of IDR 1,579,767,948,013 or equivalent to 22.34% of total regional spending. When compared to the national mandatory spending provisions which require a minimum of 20%, it can be concluded that the Medan City Government has met and even exceeded the minimum limit set. Normatively, this condition shows a good level of compliance with budgeting regulations in the education sector.

However, the fulfillment of mandatory spending does not necessarily reflect substantive success in managing the education budget. If it is associated with the regional spending structure which is dominated by operating expenditure of 78.89%, there are indications that most of the education budget is likely to be absorbed for routine expenditures, such as salaries and allowances for educators, so that the compliance achieved tends to be administrative or input-based compliance.

From the perspective of development priorities, the large allocation of the education budget does show that this sector is one of the main focuses in regional fiscal policies, but this does not necessarily fully reflect the real needs of the community, such

as improving the quality of educational facilities and infrastructure, equitable access, and improving the quality of education services. This condition indicates that development priorities reflected in the budget still tend to be maintenance-oriented rather than substantive transformation of the quality of education.

Furthermore, in terms of effectiveness and efficiency, the high allocation of the education budget should be followed by an increase in educational output and outcomes, such as an increase in school participation, the quality of graduates, and the availability of adequate facilities. However, if the composition of expenditure is dominated by routine expenditure rather than productive expenditure, then there is a potential imbalance between the amount of budget input and the results obtained.

Thus, even though the City of Medan has fulfilled the provisions of mandatory spending on education quantitatively, the effectiveness of the policy in improving the quality of education services still needs to be studied further, especially in the context of a spending structure that tends to be input-oriented rather than outcome-oriented. When compared to the infrastructure sector, the allocation of the education budget is indeed smaller in proportion, but it has more stable characteristics because it is mostly used for routine spending. In contrast to infrastructure that is theoretically more oriented towards physical development, the education sector tends to maintain the existing system, so its transformational impact is relatively more limited.

Analysis of Mandatory Spending in the Infrastructure Sector

Based on data from the 2025 Medan City Budget, total regional spending was recorded at IDR 7,070,527,062,250, with an infrastructure budget allocation of IDR 3,194,963,699,936 or equivalent to 45.19% of total regional spending. When compared to the mandatory spending provisions which require a minimum of 25%, it can be concluded that the infrastructure budget allocation has exceeded the set minimum limit, so that normatively it shows a very high level of compliance with regulations. However, as in the education sector, these achievements need to be further analysed to see if they really reflect strategic development priorities or are only limited to the fulfillment of formal provisions. In this context, the high proportion of the infrastructure budget cannot be separated from the overall regional expenditure structure which is still dominated by operating expenditure of 78.89%, while capital expenditure only reaches around 19.87%. This condition gives an indication that although in aggregate the infrastructure budget looks large, the proportion of spending that is actually allocated to

physical development and long-term investment is relatively limited.

In other words, there is a possibility that part of the infrastructure budget is not fully used for productive development activities, but is still mixed with a component of expenditure that is routine or has a direct impact on improving the quality of infrastructure. In terms of implementation, it is important to see the compatibility between planning and budget realization. If the realization of infrastructure expenditure is not optimal, then the high budget allocation will only be nominal without being followed by real impacts on the ground. This shows that compliance with mandatory spending does not necessarily reflect success in the effective implementation of infrastructure development policies. Furthermore, from the perspective of regional development priorities, the large allocation of the infrastructure budget should show a strong commitment of local governments in encouraging productive and growth-oriented development. Infrastructure has a strategic role in improving connectivity, smoothing the distribution of goods and services, and supporting people's economic activities.

However, if the composition of expenditure is dominated by non-capital expenditure, then the potential impact is not optimal. Thus, even though the City of Medan has met and even exceeded the mandatory infrastructure spending provisions quantitatively, the effectiveness of the budget allocation in supporting regional development priorities still needs to be studied more deeply. This is mainly related to the spending structure that has not fully supported the increase in quality infrastructure investment, so that it has the potential to cause a discrepancy between the amount of budget allocated and the development results achieved. Comparatively, although the infrastructure sector has a much larger budget allocation than education, its effectiveness is not necessarily higher. This is due to the limited proportion of capital expenditure which is the main component in physical development. Thus, both the education and infrastructure sectors show the same problem, namely the high budget allocation which has not been fully accompanied by an improvement in the quality of development output.

Comparative and Evaluative Analysis of Mandatory Spending in the Education and Infrastructure Sector

Based on a comparative analysis between the education and infrastructure sectors in the 2025 Medan City Budget, it can be seen that the difference in budget allocation

does not fully reflect the difference in strategic development needs, but is more influenced by the pressure of compliance with the mandatory spending policy. The education sector with an allocation of 22.34% does meet the minimum requirement of 20%, but the spending structure which is dominated by operating expenditure shows that the increase in the budget has not been directed at transforming the quality of services, but tends to maintain the existing system.

Meanwhile, the infrastructure sector that received a much larger allocation, at 45.19%, normatively reflected the priorities of physical development, but in practice also faced a similar problem, namely the limited proportion of capital expenditure which should be the main instrument of productive development. This condition indicates a paradox in regional budget management, where high allocations in priority sectors do not automatically produce significant development impacts

Furthermore, this allocation pattern shows that mandatory spending policies tend to encourage local governments to be oriented towards meeting the minimum budget limit (compliance-driven budgeting) rather than achieving development results (performance-driven budgeting). As a result, the alignment between budget policies and regional development objectives becomes weak, as allocation decisions are based more on regulatory obligations than on analysis of real needs and long-term impacts. In this context, both the education and infrastructure sectors have not been fully able to reflect on regional development priorities substantively, but are still trapped in the logic of input-based budgeting. This has implications for the limited improvement of the quality of public services, even though nominally the allocated budget is relatively large.

Therefore, these findings confirm that the success of fulfilling mandatory spending quantitatively is not enough to ensure the effectiveness of regional fiscal policies without being accompanied by a paradigm shift towards outcome-oriented budgeting and development impacts. Thus, it can be comparatively concluded that the difference in the amount of allocation between the education and infrastructure sectors does not result in a significant difference in the quality of development outcomes, because both still face the same problems in the structure and effectiveness of spending.

Implications of Mandatory Spending Allocation on Public Services and Regional Development Priorities

The budget allocation for the education and infrastructure sectors in the 2025 Medan City Budget shows that there is a fairly close relationship with the performance

of public services in the region. The education sector does receive a relatively large portion of the budget and has met the mandatory spending provisions. However, the increase in budget allocation has not been fully followed by an optimal improvement in the quality of education services. This can still be seen from the quality of the learning process, the quality of graduates, and the availability of educational facilities and infrastructure that have not undergone significant changes. This condition indicates that the amount of budget allocated has not directly resulted in an improvement in the performance of education services.

On the other hand, the infrastructure sector has an important role in supporting increasing public access to various public services, such as education, health, and economic activities. Adequate infrastructure should facilitate community mobility and increase the efficiency of public service delivery. However, the proportion of capital expenditure that is still limited in the regional budget structure shows that infrastructure development has not been utilized to the fullest. As a result, the resulting impact on the expansion of access to public services is still not optimal.

In addition, the composition of budget allocation between the education and infrastructure sectors shows consequences in regional financial management. The obligation to fulfill mandatory spending in the education sector can reduce the flexibility of local governments in allocating budgets to other sectors that also have a high level of importance. On the other hand, the need for large infrastructure funding tends to absorb capital expenditure so that the space for the development of innovative social programs becomes more limited. This condition shows that local governments still face challenges in balancing compliance with regulations and achieving overall regional development priorities. In the long term, if budget allocation is still more oriented towards fulfilling administrative provisions rather than achieving performance and development impacts, then budget policies have the potential to be less effective in encouraging improvement in the quality of public services. Therefore, efforts are needed to improve regional budget management through a more performance-based approach, paying attention to the real needs of the community, and oriented to development results so that the benefits of the budget can be felt in a sustainable manner.

CONCLUSION

Based on the results of the analysis of the structure of the Medan City Budget for the 2025 Fiscal Year, it can be concluded that the regional expenditure allocation policy

shows a high level of fiscal compliance with the provisions of mandatory spending in the education and infrastructure sectors. The allocation of education expenditure of 22.34 percent has exceeded the minimum limit of 20 percent, while infrastructure spending has reached 45.19 percent or far above the minimum requirement of 25 percent. Administratively, this condition reflects the success of local governments in fulfilling their budgeting regulatory obligations in accordance with national fiscal policy.

However, there is a substantive gap between fiscal compliance and the effectiveness of development policies. The education sector tends to be *compliance-oriented* because its allocation is only slightly above the minimum threshold, while the infrastructure sector shows greater budget dominance as a priority for regional economic development. This difference in allocation character shows that compliance with mandatory spending has not been followed by a balance of development priorities and optimization of the quality of public services. Thus, this study emphasizes that the fulfillment of mandatory spending does not automatically reflect the effectiveness of fiscal policy, so it needs to be directed as a strategic instrument to encourage more balanced and sustainable development.

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