

## A DIVERGENT PATTERN OF LOCAL GOVERNMENT REVENUES AND SPENDING IN ELECTION YEAR - A CASE OF INDONESIA

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### Abstract

**Purpose of the study:** The purpose of this study is to empirically examine the difference in budgeted own-source revenues and social expenditures between districts headed by incumbent candidates and non-incumbent candidates in the Indonesian head of district elections in 2015. The difference between both budgets indicates the use of public money by incumbent candidates to win the election.

**Methodology:** This study focuses on local governments/districts in Indonesia. Using the Slovin formula, 226 observations were analysed. The sample was classified into two groups, namely 75 districts with incumbent candidates (or 66.4%) and 38 districts with non-incumbent candidates (or 33.6%). Data was compiled from the official district's budget for 2014 and 2015 (the election year) and analysed using pair t-test and independent t-test.

**Main Findings:** This study revealed that in the budgets of incumbent candidates, own-source revenue and grant expenditures are statistically higher in the election year as compared to the pre-election year, except for the social aid fund. Additionally, local owned revenues, grant and social aid expenditures in the budgets of districts with incumbents were statistically higher than districts where there were no incumbent candidates in the general election.

**Applications of this study:** The results of this study confirm a strong indication of the public money used by incumbent candidates for their political interest. Thus, the regulation of local government budgets, especially in the election year should be amended and tightened up.

**Novelty/Originality of this study:** Studies on how public money is exploited by incumbent candidates are still scanty, especially in developing countries where a direct vote election system is adopted.

**Keywords:** *Election, Incumbents, Indonesia, Local Government, Politics, Social Expenditures.*

### INTRODUCTION

The Asian economic crisis of 1997/1998 stimulated significant changes in the economic and political systems in Indonesia (see [Blöndal, Hawkesworth, & Choi, 2009](#); [Yunus, Sari, & Patriana, 2016](#)). The political chaos and economic downturn following this period triggered a shift in government administration from centralized towards decentralization ([Butt, 2010](#)). Subsequently, various reform projects were undertaken with the aim of improving transparency, accountability and the quality of public goods as well as eradicating corruption. One core aim of the reforms has been the decentralisation of local government management from central to regional and local levels ([Harun, Mir, Carter, & An, 2017](#); [Nasution, 2017](#); [Diprose, McRae, & Hadiz, 2019](#)). Decentralisation came into effect in May 1999 through the enactment of Law No. 22/ 1999 on *Regional Government* and Law No. 25/1999 on the *Fiscal Balance between the Central Government and the Regions* and it is thus frequently regarded as a mechanism increasing the input legitimacy of a political system ([Ruland, 2012](#); [Putro, 2015](#); [Lewis & Oosterman, 2011](#); [Harryanto & Haliah, 2014](#); [Alm, Aten, & Bahl, 2001](#)).

Decentralization reforms aimed to enhance citizens' accountability through direct general elections for district heads and local government, as directed in Law No. 32/2004 on *Local Government*, as well as to encourage economic development, to improve accountability, to institutionalize change ([Firman, 2010](#)). According to this law, local government heads are chosen through general public elections. Prior to this change in the law, local government leaders were elected by members of parliaments (legislatives).

The Indonesian Government intended that the general election would improve the quality and legitimacy of local leaders, increase public participation in government, and enhance check and balance mechanisms between executives and legislatures ([Suyatno, 2016](#)). However, since the first general election was held, some weaknesses of this process have been highlighted. One weakness is the ample opportunity, and tendency, for incumbent candidates to misuse local government budgets to win elections ([Ritonga, 2013](#)). In other words, incumbent candidates, due to their control over the budget process, could potentially use public money to attract voters and win (re)election ([Haan, 2014](#); [Winoto & Falikhatun, 2015](#)). For example, programs and promises during the election campaign are said to be allocated in the local government budget (or *Anggaran Pendapatan dan Belanja Daerah/APBD*).

There is a strong indication that some incumbent candidates used local government budgets to win elections ([Drazen & Eslava, 2010](#)). Indonesia's election supervisory board reported that government budgets are prone to the political interest

of the incumbent candidates ([Sholeh, 2015](#)). For example, programs funded by social aid expenditure have been used for indirect campaigning by incumbent candidates. In such cases, there is a substantial increase in grant expenditure and social aid expenditure prior to election years. According to the Indonesian Commission of Corruption Eradication (KPK), grant expenditures doubled between 2011 and 2013 in the lead up to the 2015 election. Similarly, social aid expenditures increased more than five times during that period ([KPK, 2014](#)).

The exploitation of APBD is potentially conducted by incumbents seeking re-election ([Amalia & Pratolo, 2013](#)). The incumbent candidates have the opportunity to take advantage of the local government budgets for their interest ([Ritonga, 2013](#); [Harsasto 2015](#)) The budget can be used to increase their popularity through the distribution of grant and social aid expenditures ([Ritonga, 2013](#); [Balaguer-Coll, Brun-Martos, Forte, & Tortosa-Ausina, 2015](#)). Regulation of the Ministry of Home Affairs No. 13/2006 on *Regional Financial Management Guidelines Regulations* allows the heads of local government to independently manage grant expenditure and social aid expenditure ([Ministry of Home Affairs, 2007](#)). As such, this created an opportunity for the incumbent candidates to use the public money for the purpose of advancing their political interest.

Previous studies on the utilization of local budgets by incumbent candidates uncovered contradictory findings. [Ritonga & Alam \(2010\)](#) and [Yuwani & Handayani \(2011\)](#) documented the improvement of grant and social aid expenditures of incumbent candidates in the general election year. More recently, [Amalia & Pratolo \(2013\)](#) studied 62 Indonesian districts and confirm a significant improvement of the grant, social aid, and financial assistance before and after the 2011 local general election in the districts where incumbents participated in the election. Their study also found that incumbent candidate local government budgets have significantly higher grants, social aid and financial assistance expenditures as compared to districts of the non-incumbent candidate. In contrast, a study by [Winoto & Falikhatun \(2015\)](#) demonstrated a different result. The study was conducted in 143 districts/cities in Indonesia for the 2015 local election. The study found no difference in the proportion of discretionary funds (i.e. grant and social aid expenditures) between 2013 and 2014 prior to the 2015 election year. While the study of [Kukołowicza and Góreckib \(2018\)](#) suggested that sizeable political budget cycles (PBCs) in local fiscal spending occur in the two months before and after elections.

In view of those conflicting findings, the aim of this study is to empirically examine the difference in budgeted revenues and social expenditures between districts headed by incumbent candidates and districts headed by non-incumbent candidates in 2015, the Indonesian head of district election year. We also examine whether local owned revenue, grants, and social aid expenditures are higher between one year prior to the election and during the election year.

The rest of the paper is structured as follows: Section two provides a review of selected literature regarding political budget cycles, the agency theory in the public sector, local revenue, grants, and social funds. Section three discusses the research method used in this study. Section four provides a discussion of research findings, and lastly, the paper provides conclusions, limitations, and suggestions for future research.

## LITERATURE REVIEW

### Background on Indonesian Local Governments and the Budgeting System

Indonesia has three administrative and governmental tiers, namely central government (including ministries and other governmental bodies), provincial governments, and local governments (districts and cities). In total, Indonesia comprises 35 provinces and 514 districts/cities. Previously, Indonesia adopted a centralised government system where the central government based in Jakarta, the capital of Indonesia, controlled all aspects of local government including local government budgeting and spending ([Vujanovic, 2017](#); [Ito, 2011](#)).

Since 2001, Indonesia has implemented a new governmental system through decentralization ([Pepinsky & Wihardja, 2011](#); [Mahi, 2015](#)). The new system introduced both political and fiscal decentralization and expanded the role of local governments. Since 2005, according to the new political system, local government heads are directly elected by citizens ([Buehler, 2007](#)). As a result, the candidates are required to campaign intensively to gain as many citizen votes as possible.

Decentralization means that the heads of local governments, whether they be a governor, regent or mayor are expected to hold more authority in terms of determining development targets and priorities as well as financial management ([Wynen, Verhoest, & Rübexsen, 2014](#)). Although most Indonesian local governments remain financially dependent on the central government through financial transfers from Jakarta, the local government heads play a key role in allocating public spending for Indonesian districts.

Under a new budgeting system, local government and local parliaments (DPRDs) are the key actors. Local governments are required to involve citizens in budget preparation through a formalized local development meeting between citizen representatives and a local government delegation (or *musrenbang*). The results of the *musrenbang* are synchronized with the local government units into department priorities in the local government work plan document (RKPD). The RKPD document forms the guideline for budget drafting ([Sentanu, 2015](#)). Finally, the drafted budget will be discussed by the government and local parliament ([Prabowo, Leung, & Guthrie, 2017](#)) during this process political consensus and deals are required. The final version of the budget draft is then sent to the Ministry of Internal Affairs to be legalised.

### Political Budget Cycles

Political budget cycles refer to incumbents' actions to manipulate the budget for political purposes, especially to win their re-election. These budget manipulations can be in the form of budget expansion in general, movement of budget to the direction of political investment, and possibly to cut programs that are potentially unpopular ([Eryilmaz & Mercan, 2015](#); [Klomp & de Haan, 2013](#); [Efthyvoulou, 2012](#); [Drazen & Eslava, 2005](#)).

Incumbent candidates have demonstrated the urge to change the composition of public expenditure towards their own preferences and focusing the budget on their supporters ([Katsimi & Sarantides, 2012](#)). While running as incumbent candidates for the next election, the local government head could lower taxes or increase public expenditure right up until the election day, such actions often cause budget deficits to increase ([Balaguer-Coll et al., 2015](#)).

Furthermore, budgeting can be seen as a transaction where the head of local government (the agent) receives a mandate given by the people representatives/ legislative (the principal) to prepare and use public money in an institutional structure ([Ritonga & Alam, 2010](#)). The agent holds power because they have more information about the actual financial performance and resources compared to the principal, and thus potentially conducts moral hazard and adverse selection. The agent has its own interest that might not always align with principal interest, in turn, lead to the so-called agency conflict ([Raudla & Savi, 2015](#); [Marwan, et al., 2017](#)). The agency conflict would increase as the principal is not able to supervise and monitor the agent's activities regularly ([Parwati, Budiasih, & Astika, 2014](#)).

### Own-Source Revenues

Indonesian Law No. 33 of 2004 defines own-source revenues as the income obtained by local governments on the basis of local regulations and following existing rules and regulations. Own-source revenue is collected from local revenue (tax and charges) tax, shared profit of local resource management, tax revenue sharing, general purpose grants, and special allocation grants as well as special autonomy funds. Only two provinces, Aceh and Papua have special autonomy funds in their revenue structure ([Basri & Nabihah, 2014](#); [Wulandari, Wahyudi, & Rani, 2018](#)).

[Sularso, Restianto, & Istiqomah \(2014\)](#) argue that at a conceptual level, the change of APBD influences expenditure, but not all additional income would be allocated into relevant expenditure. The increase of local revenue from the previous year influences expenditure in certain sectors which can benefit the head of the government ([Parwati et al., 2014](#)).

[Sularso et al., \(2014\)](#) and [Parwati et al., \(2014\)](#) found that local revenue could create opportunistic behaviour in allocating expenditure. The study conducted by [Anessi-Pessina & Sicilia \(2015\)](#) shows that some incumbent candidates overestimated the income used in the election year, this increased amount is then used by the incumbent candidates to accommodate their political interest in the APBDs.

Cases of local government heads using budgets for their own political purposes have been found in several countries. For example, [Anessi-Pessina & Sicilia \(2015\)](#) demonstrate that governmental budgets have been used as a political tool in Italian local governments. Their research showed that underestimated revenue in budget formulation and overestimated revenue during the year can lead to surpluses formation which was then used in the election year for political interest ([Anessi-Pessina & Sicilia, 2015](#)).

### Grant Expenditures

The Ministry of Home Affairs Regulation No. 32/2011 defines grants as the giving of cash/goods or services by the local government to the government or other local governments, local corporation, the community or non-government organizations, which have been specifically defined in advance, and whose nature is not obligatory, unbound, and non-continuous ([Ministry of Home Affairs, 2011a](#)). The grants are intended to support local government affairs.

Research by [Ritonga & Alam \(2010\)](#) showed the potential for opportunistic behaviour in incumbent candidates when preparing the APBD on the eve of the local election. [Yuwani & Handayani \(2011\)](#) stated that incumbent candidates have preferences in budget allocation; these opportunities are potentially lucrative, there are opportunities to further their own personal interests and could have long term political impact. The results of [Ritonga & Alam \(2010\)](#), [Yuwani & Handayani \(2011\)](#), and [Amalia & Pratolo \(2013\)](#) indicated political budget cycles in local election years involving incumbent candidates include increased grants. Incumbent candidates, as local heads of executive, have significant powers to set the priorities in the budget (including overall level and types of spending) as well as its execution ([Skoufias, Narayan, Dasgupta, & Kaiser, 2014](#)).

### Social Fund Expenditures

Regulation No. 32/2011 from the Minister of Home Affairs states that social funding is the giving of cash/goods or services by local governments to individuals, families, groups, and/or communities that are selective, non-continuous, and prevent social risks ([Ministry of Home Affairs, 2011b](#)). These expenditures are prone to be used as political devices.

In this context, incumbents have the power to increase public expenditure on programs that are interesting to voters so that the incumbents will be re-elected. [Katsimi & Sarantides \(2012\)](#) unveiled that voters are more interested in the

composition of public expenditure than in the politicians themselves. This behaviour motivates incumbent candidates to change the composition of public expenditure towards that which is desired by voters.

Several research studies (see e.g. [Ritonga & Alam, 2010](#); [Yuwani & Handayani, 2011](#); [Amalia & Pratolo, 2013](#)) have found that politically motivated budgeting in election years does occur and is committed by incumbent candidates by increasing allocations for social funds. Based on the conceptual framework and previous studies, the following hypotheses are examined in this study.

- H<sub>1</sub>:** Own source revenues of districts in the local election year are higher than in the year prior to the election.
- H<sub>2</sub>:** Grant expenditures of districts in the local election year are higher than in the year prior to the election.
- H<sub>3</sub>:** Social fund expenditures of districts in the local election year are higher than in the year prior to the election.
- H<sub>4</sub>:** Own sources in districts where there are incumbent candidates are higher than districts where there are no incumbent candidates.
- H<sub>5</sub>:** Grant expenditures in districts where there are incumbent candidates are higher than districts where there are no incumbent candidates.
- H<sub>6</sub>:** Social fund expenditure in districts where there are incumbent candidates is higher than districts where there are no incumbent candidates.

All hypotheses confirm the indication of the usage of public money for the incumbent candidate's political interest, namely to win the election. The H<sub>1</sub>, H<sub>2</sub>, and H<sub>3</sub> can be considered as the most significant hypotheses in this study.

### METHODOLOGY

In this quantitative research, correlation investigation was used to describe variables including local revenue, grants, and social funds. The time frame for this research is cross-sectional. In 2015, 259 districts held the head of district elections and from this number, 122 districts involved incumbent candidates in their head district elections. Thus, the total population of this study is 518 budgets/districts (259 districts x 2 years of observation).

The samples were selected by cluster sampling using Slovin minimum sample formula as follow:

$$n = \frac{N}{1 + Ne^2}$$

- n = number of sample
- N = number of population
- e = significant level

Based on the Slovin formula, the number of sample for this research is computed:

$$n = \frac{518}{1 + 518 (0.05)^2}$$

$$n = \frac{518}{1 + 1,295}$$

$n = 225,71$  rounded to 226 budget of districts

The districts are classified into districts with incumbent candidates and districts without incumbent candidates. There were 75 districts with incumbent candidates (or 66.4%) and 38 districts without incumbent candidates (or 33.6%). These districts were selected based on a random sampling approach.

The data in this research is secondary data that is obtained from:

1. Data on local revenues, local own revenues, indirect expenditures, social aid expenditure, grant expenditure was obtained from the local budgets of 2014 and 2015. The budgets are taken from the General Directorate of Fiscal Balance in the Finance Ministry of Indonesia.
2. Data of incumbent candidates in the 2015 district general election was obtained from the supervisory committee for local autonomy implementation, Ministry of Domestic Affairs, and the General Election Commission.

**Table 1:** Definition of Variables

No	Variables	Definition	Formula
1.	Local own revenues	Revenues collected directly by local governments/districts based on the regulation of local governments	Total local own revenues divided by total local revenues ( <a href="#">Amalia &amp; Pratolo, 2013</a> )



2.	Grant expenditures	The donation or transfer of money/goods/ services from a local government to another local government, a local government-owned enterprise, community or a non-governmental organization	Total grant expenditures divided by total direct expenditures ( <a href="#">Ritonga &amp; Alam, 2010</a> )
3.	Social aid expenditures	The donation or transfer of money/goods/ services from a local government to another local government, a local government-owned enterprise, community or non-governmental organization aimed at protecting or avoiding the social risk	Total social aid expenditures divided by total indirect expenditures ( <a href="#">Ritonga &amp; Alam, 2010</a> )

For this research t-tests were used on two paired samples to examine hypotheses 1, 2, and 3. Hypotheses 4, 5, and 6 were tested using independent t-tests. Prior to the performance of statistical tests, normality and homogeneity tests were performed to determine the method of analysis. A normality test was performed as the precondition for the at-test of two paired samples and two independent samples. A homogeneity test was performed as the precondition for two independent sample t-tests in addition to the normality test. The confidence level is set at 95% with one-tailed significance testing.

## RESULTS/FINDINGS

One of the requirements in applying the t-test analysis method is the normality of the data. The data normality is examined by using one-sample Kolmogorov Smirnov. The test resulted that the asymptotic significance (2 tailed) value is higher than 0.05. This means that data is collected from a normally distributed population. The results of the normality test and the homogeneity test for the t-test of two independent samples are shown in Table 2.

**Table 2:** Normality Test Result

No	Variables	Asymp. Sig. (2 tailed)	Alpha	Results	Analysis method
1	Own source revenue of years prior to the election and election year	0.539	0.05	Normally Distributed	Paired t-test
2	Grants of years prior to the election and election year	0.971	0.05	Normally Distributed	Paired t-test
3	Social fund of years prior to the election and election year	0.000	0.05	Normally Distributed	Wilcoxon Signed-Rank Test

**Source:** Processed data (2016)

Furthermore, homogeneity tests were conducted to examine whether the data is homogeneous data. In this study, the result of the variance homogeneity test was compared with the coefficient of Levene statistic based on the mean. The results indicate that the significance value is lower than 0.05 which suggests that the sampling data is homogenous.

**Table 3:** Results of Normality and Homogeneity Tests

No	Variables	Normality Test Result	Homogeneity Test result	Alpha	Interpretation	Analysis Method
1	Own source revenue in incumbent districts and non-incumbent districts	0.011	0.000	0.05	- Abnormal Distribution - Not homogenous Variants	Kolmogorov Smirnov Z test
2	Grants in incumbent districts and non-incumbent districts	0.271	0.277	0.05	- Normal Distribution - Homogenous Variants	Independent t-test
3	Social fund in incumbent districts and non-incumbent districts	0.000	0.294	0.05	- Abnormal Distribution - Homogenous Variants	Mann Whitney U test

**Source:** Processed data (2016)

After confirming that the data is normal and homogenous, the hypothesis test was performed. The result of the first hypothesis shows an alpha value of  $0.000 < 0.05$ . This indicates that local revenue in the election year is higher than the year prior to the local election in districts of incumbent candidates. The increase of local revenue from the previous year to the current year influences budget allocation on certain sectors benefiting the budget writer ([Parwati, 2015](#)).

**Table 4:** Summary of hypothesis test results

Proposed Hypotheses		Sig. $\alpha$ values	Conclusion
H1	Own source revenue in an election year is higher than in the year prior to an election year.	Sig. $\alpha < 0.05$ 0.000 < 0.05	Accepting alternative hypothesis (H <sub>a</sub> )
H2	Grant expenditure in an election year is higher than in years prior to an election year.	Sig. $\alpha < 0.05$ 0.000 < 0.05	Accepting alternative hypothesis (H <sub>a</sub> )
H3	Social aid fund in an election year is higher than in prior to an election year.	Sig. $\alpha > 0.05$ 0.237 > 0.05	Rejecting alternative hypothesis (H <sub>a</sub> )
H4	Own source revenue in districts of incumbent candidates is higher than districts without incumbent candidates.	Sig. $\alpha < 0.05$ 0.000 < 0.05	Accepting alternative hypothesis (H <sub>a</sub> )
H5	Grant expenditure in districts of incumbent candidates is higher than districts without incumbent candidates.	Sig. $\alpha < 0.05$ 0.000 < 0.05	Accepting alternative hypothesis (H <sub>a</sub> )
H6	Social aid fund in districts of incumbent candidates is higher than districts without incumbent candidates.	Sig. $\alpha < 0.05$ 0.000 < 0.05	Accepting alternative hypothesis (H <sub>a</sub> )

**Source:** Processed data (2016)

## DISCUSSION/ANALYSIS

Based on the comparison between significance level and resulted in significant value, this study accepted Ha1, Ha2, Ha4, Ha5, Ha6, and rejected Ha3. In other words, this study demonstrated a significant difference between local owned revenue and grant expenditure in the budget of the election year compared to the prior year. Moreover, the anticipated results are demonstrated in this study where locally owned revenue, grant expenditures and social aid fund expenditures in the election year of incumbent candidate budgets are higher than the budget of non-incumbent candidate districts. Meanwhile, the social fund expenditure in the election year is not significantly higher than a year before.

The result in this study is partially consistent with research conducted by [Ritonga \(2013\)](#) which demonstrated a significant difference between grant expenditure between the year of election and a year before the election and between grant expenditure and social aid expenditures between districts with incumbent candidates and districts without incumbent candidates. Similarly, the result of this study supports [Amalia and Pratolo \(2013\)](#) study which revealed a substantial increase in grant expenditure and social assistance expenditure by incumbents in the 2011 local general election. However, this study does not confirm the hypothesis that the social fund expenditure in the election year is higher than the prior year. The reason could be that the central government has tightened the regulation on social fund expenditures for the local governments. In the middle of 2011, the Indonesian government enacted regulation of the Ministry of Home Affairs No. 32/2011 that requires each head of districts to provide detailed information of each beneficiary. Furthermore, this study confirms that local owned revenue in the election year is budgeted higher than in the previous year. One possible explanation could be that the head of the district seeks to give the public a good impression of their work before leaving their position. As such, they would need to increase the budgeted revenue to ensure that all proposed programs can be fully funded. This study also documented a significant difference between local owned revenue in districts of incumbent candidates as compared to the districts with no incumbent candidates. This can be associated with the incumbent candidates' intention to compensate for the increased budgeted expenditures ([Anessi-Pessina and Sicilia, 2015](#)).

Based on these research findings, the Indonesia central government should be more aware that local government budgets could be used to further the political purpose of incumbent candidates ([Arifin & Purnomowati, 2017](#)). In such cases, the quality of public spending is reduced as the proposed program is not aimed at overcoming the development problems, and over the long run may damage the economy ([Shahor, 2013](#)). The authors recommend that the use of discretionary funds be regulated and tightly monitored to ensure that the public budget is appropriately spent. In particular, on the eve of election years, additional regulation of discretionary funds should be enacted. For instance, the beneficiaries of those funds should be selected objectively by an independent body that comprises the head of sub-districts, NGOs and other relevant parties. Another preventive approach is the implementation of the maximum allowed proportionate of discretionary funds that can be controlled by district heads. For example, the allowed amount of discretionary funds is not higher than the total own-source revenues of the district.

## CONCLUSION

After performing tests and data analysis, this study concludes that firstly, the local own revenue and grant expenditures in election years are higher than in the year prior to the election in all studied districts. In contrast, the social fund expenditure in the election year is not substantially different from a year prior to the local election. Secondly, the local own revenue, grant and social aid expenditures in districts of incumbent candidates are higher than districts of non-incumbent candidates in the election year.

## LIMITATION AND STUDY FORWARD

Some of the limitations of this study that can be overcome in future studies. Firstly, as this study used a t-test, the result cannot fully justify that the incumbents utilize the budget for their political orientation. A multiple regression approach that includes a dummy variable for incumbent and non-incumbent district can be helpful to fully justify the hypothesis. Moreover, as most Indonesian local government budgets are a political consensus between local government and local parliaments, the composition of local parliaments (i.e. percentage of opposition) should be taken into account in the analysis. Secondly, a national scale study is imperative to gain evidence of the utilization of government budgets for winning re-election across different provinces. Thirdly, qualitative based research that involves an in-depth interview and focuses group discussion is required to gain insight into budgeting by local governments in election years.

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## AUTHORS CONTRIBUTION

Basri proposed the idea, encouraged co-authors to investigate the issue, planned and supervised the work, Husaini reviewed the selected literature and collected the necessary data, Fahlevi was involved in the review of literature, drafted the manuscript and performed the analysis. Siti-Nabiha contributed to the review of the paper. All authors are engaged in discussing the findings of the study, provide critical feedback, and contributed to the final manuscript significantly.

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