Analysis of Regional Original Income, Gross Regional Domestic Product, Special Allocation Funds, and Private Investment on Human Development Index
(Empirical Study in Regencies/Cities in Central Java Province in 2019-2021)

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Abstract: This study aims to analyze and study Regional Original Income (ROI), Gross Regional Domestic Product (GDP), Special Allocation Fund (SAF), and Private Investment inthe Human Development Index (HDI). The population in this study is district/city local governments in Central Java Province in 2019-2021. This research is in the form of quantitative research using secondary data by looking at the Budget Realization report and the district/city Human Development Index data in Central Java Province. The research sample was taken using a purposive sampling method and 35 regencies/cities were obtained, with observations for 3 years from 2019 to 2021. There were 105 samples in this study. This study uses multiple linear regression as a data analysis tool. The chosen method is descriptive statistics. The data used in this research is secondary data. The secondary data in this study comes from data on Regional Original Income, Gross Regional Domestic Product, Special Allocation Funds, and Private Investment in the Realization Report of the Regional Revenue Expenditure Budget as well as Human Development Index data, through the official website of the Central Bureau of Statistics. The variables used in this study are the Human Development Index, Regional Original Income, Gross Regional Domestic Product, Special Allocation Funds, and Private Investment. and Private Investment in the Regional Expenditure Budget Realization Report as well as Human Development Index data, through the official website of the Central Bureau of Statistics. The variables used in this study are the Human Development Index, Regional Original Income, Gross Regional Domestic Product, Special Allocation Funds, and Private Investment. and Private Investment in the Regional Expenditure Budget Realization Report as well as Human Development Index data, through the official website of the Central Bureau of Statistics. The variables used in this study are the Human Development Index, Regional Original Income, Gross Regional Domestic Product, Special Allocation Funds, and Private Investment.

Keywords: Regional Original Income, Gross Regional Domestic Product, Special Allocation Fund, Private Investment, Human Development Index

1. Introduction

An indicator to measure the success of the development of a region in terms of three basic aspects of human development using the Human Development Index (HDI). The three basic things of human development include life expectancy, education, literacy rates, and living standards as measured by per capita consumption. With this the Human Development Index is an important indicator to measure success in efforts to build the quality of human life (community/population). Determining the rank or level of development of a region can be measured using the Human Development Index. The Human Development Index is strategic data that is used as a measure of government performance as well as one of the indicators for determining the General Allocation Fund (GAF) in a region.

Central Java is one of the provinces in Indonesia that has felt the impact of the enactment of the regional autonomy policy (RAP) which is composed of regional revenue and regional expenditure components. Allocating the budget to the right posts and according to needs will trigger positive growth in people's welfare. Regional expenditure allocations are expected to improve people's welfare, but in reality, budget preparation is often mixed with the interests of the executive and legislative branches which results in a lack of effectiveness of capital expenditures. There is a decrease in the allocation of capital expenditure for regional development.

With the regional autonomy policy, local governments have the authority to create human development. Specifically, local governments must be able to allocate regional spending through development spending in supporting sectors to increase the HDI. On a national scale, the value of the APBN, both state revenues and grants, as well as state spending, has an increasing trend every year. The increase in the budget is an indicator of the growth of the Indonesian economy in general. The increase in the government budget does not only occur for the central government through its APBN, but also for regional governments through their APBD. The increase in the budget at the district level APBD in Indonesia is not only an indicator of regional economic

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progress,

HDI is an important indicator for measuring success in efforts to develop people's quality of life and to find out if the equity in an area is going well or not.

Based on the background above, it can be concluded that previous studies have shown different results, so researchers are interested in conducting this research. This research is a modification of previous research conducted by Sembiring TA (2020). The factors that were re-examined in this study were Regional Original Income and Balancing Funds, while what distinguished it from previous studies was by adding the variables of Gross Regional Domestic Product and Private Investment.

2. Literature Review and Hypothesis Development

2.1. Human Development Index

The Human Development Index (HDI) is a composite index this is also an indicator that can describe the development of human development in a measurable and representative way. HDI was first introduced in 1990 by UNDP.

According to BPS (2009), the Human Development Index (HDI) is a measure of development achievement based on severalbasic components of quality of life. The Human Development Index is calculated based on data that can describe the four components, namely life expectancy which measures success in the health sector, literacy rates and the average length of schooling which measures success in the education sector, and the purchasing power of the people towards several some many basic needs. seen from the average amount of spending per capita as an income approach that measures success in the field of development for a decent life.

The HDI value of a country or region shows how far that country or region has achieved the specified target, namely a life expectancy of 85 years, basic education for all levels of society (without exception), and spending and consumption levels that have reached a decent standard of living. The closer the HDI value of a region to 100, the closer the path that must be taken to reach that target.

2.2 Effect of Regional Original Income on the Human Development Index

Regional Original Income (ROI) is income that has strength in regional revenue sources to finance regional expenditures. Regional governments are required to maximize revenue from local sources of income which can support economic growth and investment in a region. High regional original income reflects economic activity in an area, which means that the productivity of human resources is also quite good.

Regional Original Revenue is expected to be one of the most dominant sources of APBD because the ability of a region to finance its household affairs can be seen from the size of the Regional Original Revenue (Fretes, 2017). Increased income sourced from Regional Original Revenue (ROI) encourages the interests and purchasing power of the people of an area, for example, which is reflected in high tax revenues and payment of fees, which means that there are transactions fulfilling needs that are mutually reinforcing. If community activities are dense, the government will also try to provide facilities in financing capital expenditures for infrastructure development, facilities and infrastructure to support the implementation of activities properly. By increasing development and public services, it will also increase community activities that have an impact on the quality of human life. Based on this, the resulting hypothesis is as follows:

H_1: Regional Original Income influences the Human Development Index.

2.3 Effect of Gross Regional Domestic Product on the Human Development Index

One that determines the prosperity of a society and the success of the development of a region in terms of its economy, for example increasing the Gross National Product (GNP) on a national scale while the Gross Regional Domestic Product (GRDP) affects reducing the poverty rate in a region. Economic growth is one of the indicators to assess the level of development progress and is one of the real impacts on the success of several economic policies implemented in the past. Rapid economic growth by countries in the world is one of the main conditions for ending poverty.

Conceptually, an increase in GRDP is an indication that the regional economy is experiencing expansion. The expansion in the economy will increase the supply of economic resources needed for human development, especially in the form of creating jobs that can absorb or reduce unemployment and increase productivity which can increase total production output so that per capita income increases. When per capita incomeincreases, the population has wider choices in achieving a decent standard of living so that the quality of human development will be higher (Adam, 2021). Based on this description, the resulting hypothesis is:

H_2: Gross Regional Domestic Product influences the Human Development Index.

2.4 The Effect of Special Allocation Funds on the Human Development Index

Special Allocation Funds are funds allocated to regions to help fund activities or special needs which are

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regional affairs and in accordance with national priorities. The use of SAF is basically the authority of regional governments because SAF is part of the APBD. Nonetheless, with the excuse that regional governments use SAF by national interests, the central government regulates the use of SAF through various regulations, such as regulations from the minister of finance and regulations from technical ministers in the form of technical guidelines. Since the implementation of decentralization and regional autonomy in 2001, the scope of sectors or activities funded by SAF has increased.

Special Allocation Funds (SAF) are allocated to fund existing public services in districts/cities in to reduce disparities in public services between regions. If you look at the expenditures allocated from the SAF, most of these expenditures are expenditures allocated to capital expenditures. Therefore, SAF will greatly affect the increase in capital expenditure to improve public services in the area. The optimal use of SAF in the allocation of capital expenditures will be able to improve the quality of human development, both in the fields of education, health, social affairs, and public services. Based on this description, the resulting hypothesis is:

H_3 : The Special Allocation Fund affects the Human Development Index.

2.5 The Effect of Private Investment on the Human Development Index

To increase national output, investment from both the government and private sectors is required. This investment activity will push the level of production to an optimum level and contribute to the level of output. Government investment activities are reflected in the availability of infrastructure funded by government capital expenditures such as the construction of roads, electricity, sanitation, irrigation, telecommunications, and others.

Judging from its impact, the investment will affect the improvement of people's welfare, be it public or private investment, because the investment will increase the number of workers absorbed. People who were previously unemployed will get jobs and income. As income increases, people's purchasing power, which is part of the HDI component, will also increase. Economic growth accompanied by equal distribution of income in society will result in a higher HDI increase compared to economic growth which is not accompanied by equal distribution of income in society. Based on this description, the resulting hypothesis is:

H_4 : Private investment affects the Human Development Index.

3. Methodology and Procedures

3.1 Research Design

This research is in the form of quantitative research by testing the hypothesis. Quantitative research is a research method used to examine certain populations or samples to test established hypotheses (Sugiyono in Williantara and Budiasih, 2016). The purpose of this study was to analyze the effect of Regional Original Income, Gross Regional Domestic Product, Special Allocation Funds, and Private Investment on the Human Development Index. The data used in this research is secondary data by looking at the Budget Realization report and the District/City Human Development Index data in Central Java Province.

3.2 Population and Sample

According to Sugiyono (2014: 85), the population is a generalization area consisting of objects and subjects that have certain qualities and characteristics set by researchers to study and then draw conclusions. The population used in this study are regencies and cities in Central Java Province.

According to Sugiyono (2014: 81), the sample is part of the number and characteristics possessed by the population, some or representative of the population studied. The method used in determining the sample in this study is purposive sampling. The criteria used in determining the sample are as follows:

1. Published consecutive Budget Realization reports as of 31 December 2019-2021.
2. Has complete Human Development Index data for 2019-2021.
3. Has complete data related to Regional Original Income (ROI), Gross Regional Domestic Product (GRDP), Special Allocation Fund (SAF), and Private Investment.

3.3. Data and Data Sources

The data collection method used in this study is the documentation method. The document used is in the form of district or city financial report data in Central Java Province in the form of budget reports and the realization of the 2019 to 2021 APBD. This research was conducted using secondary data. Secondary data was obtained from the APBD budget realization report documents obtained from the Central Statistics Agency's website www.bps.go.id and from the website of the Directorate General of Fiscal Balance www.djpk.kemenkeu.go.id.

3.4. Variable Operational Definition and Variable Measurement.
Based on the main problem that has been formulated above, the variables to be analyzed are as follows:

3.4.1. Dependent Variables
The dependent variable is a variable that is affected or becomes a result because of the independent variables. The dependent variable in this study is the Human Development Index (HDI).

According to the Central Statistics Agency (CSA), 4 components are used to measure the achievement of the human development index, namely Life Expectancy at Birth (LEB), Average Length of Schooling (ALS), and Old School Expectancy Rate (OSER) using year units. , while Expenditure per Capita uses rupiah units. The Human Development Index is calculated using a measuring average (geometric) because the geometric average is more responsive to inequality in development achievements. If one component has a low value then that component cannot be covered by other components with a high value. Before calculating the HDI, each component is standardized with a minimum and maximum value. To see HDI achievements between regions, can be seen by grouping HDI into several categories, namely:

  a. HDI < 60%   : Low HDI
  b. 60% < HDI > 70%   : Moderate HDI
  c. 70% < HDI > 80%   : High HDI
  d. HDI > 80%   : Very high HDI

3.4.2. Independent Variables
a. Regional Original Income (ROI)
According to Law Number 33 of 2004, regional original income (PAD) is the right of the local government which is recognized as an addition to the assessment of net worth in a period of the year in question which is obtained by the region which is collected based on regional regulations by laws and regulations. In this study the measurement of Local Original Income (PAD) variables uses the following formula:

ROI = Regional Tax + Results of separated regional wealth management + other legal ROI

b. Gross domestic product
GRDP is basically the total added value generated by all business units in a certain area or is the total value of final goods and services produced by all economic units (CSA: 2021). In this study the measurement of the Gross Regional Domestic Product (GRDP) variable uses the following formula:

  a) According to the production approach
     GRDP = Value added from all production sectors
  b) According to the income approach
     GRDP = rent + wages + investment + profit
  c) According to the spending approach
     GRDP = National Income + Household Consumption + Investment (Export-Import)

c. Special Allocation Fund
According to Law Number 33 of 2004, special allocation funds (DAK) are funds originating from APBN revenues that are allocated to certain regions to help fund special activities which are regional affairs and by national priorities. In this study the measurement of the Special Allocation Fund (DAK) variable uses the following formula:

SAF = Regional weight + Technical weight

d. Private Investment
According to Royan (2015), private investment consists of domestic private investment and foreign private investment. So, Private Investment in an area can be seen through the value of Domestic Investment (PMDN) and Foreign Investment (PMA) from that area. According to RI Law Number 25 of 2007 concerning Investment, Domestic Investment (PMDN) is an investment activity to conduct business in the territory of the Republic of Indonesia which is carried out by domestic investors using domestic capital. Meanwhile, Foreign Investment (PMA) is an investment activity to conduct business in the territory of the Republic of Indonesia carried out by foreign investors, both those who use foreign capital completely and jointly with domestic investors.

Private investment = foreign investment + domestic investment

3.5 Data Analysis Method
The analysis used in processing the research data is multiple linear regression analysis. Multiple linear

regression analysis is a regression model that involves more than one independent variable. Multiple linear regression analysis was carried out to find out the direction and how much influence the independent variables have on the dependent variable (Ghozali: 2018).

The hypothesis that will be tested in this study is the effect of regional original income, gross regional domestic product, special allocation funds, and private investment on the human development index.

The multiple linear regression analysis models in this study is expressed in the following equation:

HDI = α + β₁ROI + β₂GRDP + β₃SAF + β₄PI + ε

$$HDI = \alpha + \beta_1 ROI + \beta_2 GRDP + \beta_3 SAF + \beta_4 PI + \varepsilon$$

Information:

HDI	= Human Development Index
α	= Alpha (Constant)
$\beta_1, \beta_2, \beta_3, \beta_4$	= Beta (Regression Coefficient)
ROI	= Local Own Revenue
GRDP	= Gross Regional Domestic Product
SAF	= Special Allocation Fund
PI	= Private Investment

4. Result Analysis

4.1. Descriptive Analysis

Table 1: Statistical Analysis Results
Descriptive Test Results

Variable	N	Minimum	Maximum	Means	std. Deviation
Locally-generated revenue	105	2,024,538	761,619,382	363,921,099	128,473,798
Gross Regional Domestic Product	105	6,312,054	144,710,663	28,098,347	25,609,757
Special Allocation Fund	105	70,427,412	752,877,603	308,153,333	113,178,913
Private Investment	105	27,68	9,342,871	913,136	1,800,117
Human Development Index	105	66,11	83,60	7,248	442,010
Valid N	105				

Source: SPSS. Data processed, 2023

Based on the results of the descriptive statistical test above, the number of samples (N) is 105 districts/cities in Central Java for 2019-2021. The interpretation of each variable is as follows:

a. Locally-generated revenue

The highest (maximum) value of the variableLocally-generated revenueas big761,619,382. The lowest value (minimum)is big2,024,538. Regional Original Income Variablehas an average (mean) of 363,921,009and a standard deviation is128,473,798 means that the research data is less varied because the standard deviation value is smaller than the mean (mean).

b. Gross Regional Domestic Product

The highest (maximum) value of the variableGross Regional Domestic Productis big144,710,663. The lowest value (minimum) is 6,312,054. Gross Regional Domestic Product Variablehas an average (mean) of28,098,347 and a standard deviation of 25,609,757, meaning that the research data is less varied because the *standard deviation* smaller than the average value (mean).

c. Special Allocation Fund

The highest (maximum) value of the variableSpecial Allocation Fundas big752,877,603. The lowest value (minimum) is 70,427,412. Variable Special Allocation Fundhas an average (mean) of308,153,333 and a standard deviation of 113,178,913, meaning that the research data is less varied because the standard deviation

value is smaller than the mean (mean).

d. Private Investment

The highest (maximum) value of the variablePrivate Investment is big9,342,871. The lowest value (minimum) is 27.68. Private Investment Variableshas an average (mean) of913.136 and a standard deviation of 1.800.117, meaning that the research data varies because the standard deviation is greater than the mean (mean).

e. Human Development Index

The highest (maximum) value of the variableDevelopment Index is big83,60. The lowest value (minimum) is 66.11.

Variable Human Development Indexhas an average (mean) of7.248 and a standard deviation of 442.010, meaning that the research data varies because the standard deviation is greater than the mean (mean).

4.2.1. Normality Test

According to Ghozali (2011: 160), the normality test aims to determine whether there are residual values that are normally distributed or not. The Normality Test in this study uses the Kolmogrov-Smirnov approach. The results of data processing show a significance value of $0.200 > 0.05$. With these results, it can be concluded that the regression equation model in this study has normally distributed data, so the modelresearch is stated to have met the assumption of normality. The following arenormality test results with the Kolmogorov-Smirnov approach:

Table 2
Normality Test Results

Variable	KolmogrovS mirnov	Sig (2-tailed)	p-values	Information
Unstandardized residual	0.056	0.200	P > 0.05	Normal

Source: SPSS. Data processed, 2023

4.2.2. Multicollinearity Test

Table 3
Multicollinearity Test Results

Variable	tolerance	VIF	Information
Locally-generated revenue	0.837	1.195	Multicollinearity does not occur
Gross Regional Domestic Product	0.606	1,651	Multicollinearity does not occur
Special Allocation Fund	0.779	1,284	Multicollinearity does not occur
Private Investment	0.639	1,565	Multicollinearity does not occur

Source: SPSS. Data processed, 2023

Based on the results of the multicollinearity test above, it can be seen that the tolerance value is more than 0.10 and the VIF value is less than 10 for the variables Regional Original Income, Gross Regional Domestic Product, Special Allocation Funds, and Private Investment so that the variable is declared not to have multicollinearity.

4.2.3. Heteroscedasticity Test

Table 4
Heteroskedasticity Test Results

Variable	Sig (2-tailed)	p-values	Information
Locally-generated revenue	0.263	P>0.05	Heteroskedasticity does not occur
Gross Regional Domestic Product	0.110	P>0.05	Heteroskedasticity does not occur
Special Allocation Fund	0.436	P>0.05	Heteroskedasticity does not occur
Private Investment	0.887	P>0.05	Heteroskedasticity does not occur

Source: SPSS. Data processed, 2023

Based on the results of the heteroscedasticity test above, it can be seen that the significance value is more than 0.05 for the variables Regional Original Income, Gross Regional Domestic Product, Special Allocation Funds, and Private Investment so variable is declared not to occurheteroscedasticity.

4.2.4. Autocorrelation Test

Table 5
Autocorrelation Test Results

Durbin Watson	Information
0.613	Autocorrelation does not occur

Source: SPSS. Data processed, 2023

The results of data processing show a Durbin Watson (DW) value of 0.653. With these results, it can be concluded that the Durbin Watson (DW) value lies between -2 to +2, which means there is no autocorrelation problem.

4.2.5. Determination Coefficient Test

Table 6
Test Results for the Coefficient of Determination (R^2)

Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	0.617a	0.380	0.356	354,809

Source: SPSS. Data processed, 2023

Based on the results of the data processing above, an adjusted R^2 value of 0.381 or 38% was obtained. It can be concluded that the variable Human Development Index can be explained by the variable Regional Original Income, Gross Domestic Product, Special Allocation Funds, and Private Investment of 38%. While the remaining 62% can be explained by other variables outside this research model.

4.2.6 Model Fisibility Test (F-Test)

Table 7
F test results

Variable	Fcount	Ftable	Sig.	Information
ROI, GRDP, SOF, PI	15,350	2.46	0.00	Influential

Source: SPSS. Data processed, 2023

From the results of the F test above, it can be interpreted that Fcount is greater than Ftable (15.350 > 2.46) and a significance value of less than 5% (0.000 <0.05) proves that simultaneously the variables Regional Original Income, Gross Domestic Product, Special Allocation Funds, and Private Investment affects the Human Development Index. It can be concluded that the regression model is declared fit of goodness.

4.2.7 Statistical Test

Table 8
Statistical Test Results (t-test)

Variable	Tcount	Ttable	Sig.	Information
Locally-generated revenue	1,567	1,983	0.120	H1 Rejected
Gross Regional Domestic Product	4,716	1,983	0.000	H2 Accepted
Special Allocation Fund	-6,294	1,983	0.000	H3 Accepted
Private Investment	0.226	1,983	0.822	H4 Rejected

Source: SPSS. Data processed, 2023

Based on the results of the t test presented above, each variable can be interpreted as follows:
a. Locally-generated revenue
The regional original income variable has a tcount that is smaller than the ttable (1.567<1.983) with a significant value greater than 5% (0.120>0.05). So that H1 is rejected, which means Regional Original Income does no affect the Human Development Index.

b. Gross Regional Domestic Product
VariableGross Regional Domestic Producthas a tcount that is greater than ttable (4.716> 1.983) with a significant value of less than 5% (0.000 <0.05). So that H2 is accepted, which meansGross Regional Domestic Product influences the Human Development Index.

c. Special Allocation Fund
VariableThe Special Allocation Fund has a tcount that is smaller than the ttable (-6.294<1.983) with a significant value of less than 5% (0.000<0.05). So that H3 is accepted, which means that the Special Allocation Fund affects the Human Development Index.

d. Private Investment
Private Investment Variable hastcount which has a greater value than ttable (0.226 <1.983) with a significant value greater than 5% (0.822> 0.05). So that H4 is rejected which meansPrivate Investment is noteffect by the Human Development Index.

5. Conclusion

This study aims to determine the effectRegional Original Income, Gross Regional Domestic Product, Special Allocation Fund, and Private Investment Index to Human Development Indexin Regencies/cities in Central Java in 2019-2021. This study uses a quantitative approach with secondary data. Based on the criteria of this research sample is 105 companies. By the discussion in the fourth chapter, the conclusions of the results of this study are as follows:

1. Regional Original Income does not effect the Human Development Index,so that the 1st hypothesis is rejected.
2. Gross Regional Domestic Product affects the Human Development Index,so that the second hypothesis is accepted.
3. The Special Allocation Fund affects the Human Development Index, so the 3rd hypothesis is accepted.
4. Private Investment does not effect the Human Development Index,so the 4th hypothesis is rejected.

Limitations

Based on this research, researchers have research limitations that need to be considered by future researchers, namely:

1. Limitations The limitations of this study are the GRDP and SOF data, which are used are not well detailed. This is because the data was not obtained in full and the period was short, namely 2019 - 2021.
2. This research only conducts an assessment of the effect of Regional Original Income, Gross Regional Domestic Product, Special Allocation Funds, and Index Private Investment on the Human Development Index, so it is necessary to develop further research to examine other factors that have not been studied on the Human Development Index.

Suggestion

Based on the conclusions and limitations of this study, the authors have several recommendations for future researchers as follows:

1. Further research is expected to expand the sample using data from all provinces in Indonesia and add years of observation.
2. The R2 results obtained in this study were classified as low, namely 0.380 or 38%. These results mean the influence of the independent variablesused in research only 38% of HDI which is the dependent variable in this study. Meanwhile, 62% is influenced by other variables. Future researchers who take similar topics are expected to be able to examine other variables that can analyze the existence of the Human Development Index such as government expenditure variables in the education and health sectors and the unemployment rate.

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