



# Analysis of the Human Development Index in Bali Province from 2017–2021

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**Abstract.** The Human Development Index is one of the standards used to determine the quality of human life. In this study, the Chow and Hausman tests were used to choose between the Pooled Least Square (PLS) and Fixed Effect Model (FEM) estimation models. The quality of the human development index can be measured in three basic ways, namely knowledge, longevity, healthy living and a decent standard of living. The purpose of this study is to determine how the influence of Regional Income (RI), General Allocation Fund (GAF), Special Allocation Fund (SAF) and Profit Sharing Fund (PSF) on the human development index in Bali Province from 2017 to 2021. In this study, observational data collected for 8 regencies and 1 city of Bali Province used panel data analysis and data from the website of the Central Statistics Agency (BPS) of Bali Province. The Chow Test and the Hausman Test of the Fixed Effect Model produced the best results in this investigation. The findings indicated that the General Allocation Fund and the Special Allocation Fund had an impact on Bali Province's human development index, however the Regional Income and Profit Sharing Fund had no bearing on it between 2017 and 2021.

**Keywords:** Revenue Sharing Fund · Special Allocation Fund · General Allocation Fund · Human Development Index

## 1 Introduction

The development and construction of human resources are integral to the application of development. Because development can offer options for goals and can achieve human potential, development is a process of change that cannot be stopped. Expanding the population of people with the knowledge, qualifications, and experience required to advance an economy. In order for people to exercise their human rights, the United Nations Development Program (UNDP) defines human development as the process of providing them with more options and opportunities to live healthy lives, receive a foundational education, and enjoy an adequate standard of living [1].

A nation's economic growth aims to raise per capita income for the benefit of its citizens. Amalia (2007:1) states that "The goal of economic development is to shape the growth of the Gross National Product (GNP), which aims to level individual and cultural freedoms in society, reduce the number of poor people, improve inequality of opinion, provide adequate employment, provide higher education, and improve health

standards [2]. Reduced levels of poverty, unemployment, and access to healthcare and education can also be used to gauge how successful development has been. The Human Development Index is another tool for determining a person's level of development.

Because optimal human development can contribute to optimum productivity, the Human Development Index (HDI) is significant to today's economic development. The currently present economic elements can spread with a high quality populace. Additionally, a high population might come from high human development, which in turn can lead to higher consumption levels. Human and economic development are closely related, and achieving excellent economic development is dependent on it. A stronger economy can help productivity rise by creating more jobs and profitable firms that generate more revenue [3].

Bali is one of the Indonesian provinces that has experienced the consequences of regional economic strategy, particularly when creating regional revenue and spending budgets (APBD). The regional revenue and regional spending components are used to create the APBD. Spending budgets that are accurately and properly allocated based on needs can improve people's welfare. Bali Province, which consists of 8 regencies and 1 city, is a region with unique qualities, including its culture and customs, which help it earn money quickly from the tourism industry. The province of Bali has the initial income required for the area, which can be used as a source of payment to enhance the presentation of Balinese, thanks to the attraction of tourists. Regional Earnings (RI), The initial regional revenue processed in the region and used as the fundamental building block of the regional government results in regional taxes, regional levies, due to the management of regional wealth, and legal regional income in accordance with Law Number 33 of 2004 regarding the financial balance between the central government and regional governments. The area can be sufficient and meet community demands as a result of increasing income, which will improve people's welfare [4].

As observed in the aforementioned table, although the Human Development Index in the Bali Province has improved year, the growth has been extremely sluggish. The greatest human development index value, worth 75.69, was recorded in 2021. The lowest HDI, meanwhile, was 74.30 in 2017. The development in Bali Province demonstrates how human resources have improved in order to enhance community welfare and quality of life. The Regional Income (RI), General Allocation Fund (GAF), Special Allocation Fund (SAF), and Profit Sharing Fund can all have an impact on the growth. The HDI value of a region is dependent on its economy, health, and educational performance; as a result, when regional autonomy is being implemented, it is tied to the government's ability to provide budgetary resources to support these outcomes. Regional finance is the capability of the government in a region to carry out public service operations, development activities, and protective activities. Due to the region's limited financial resources, a cycle of unfavorable effects could result, in which the poor quality of community services would make it impossible to ensure the welfare of the community [5]. For each region, HDI has its own unique resources in each district and city. These resources consist of both national and regional government provided services and finances for development, as well as the local economies of each region. The financial competence of the area is reflected in every capacity of the government to perform tasks related to security, development, and public services. When finances are tight, the region's financial capacity

suffers, which results in a low level of community service and makes it challenging to raise the standard of living for residents [5].

## **2 Theoretical Background Hypothese Development**

### **2.1 Human Development Index**

The first Human Growth Report, which was issued in 1990, claimed that human growth is a process for enhancing human efficiency, putting the development of fundamental human abilities as a top priority in order to participate in all development-related activities. According to BPS, the Human Development Index (HDI) can assess a person's progress with regard to a number of important aspects of their quality of life. The three fundamental components of human development index are longevity and health, knowledge, and a prosperous life [6]. The first Human Development Index, which measures human development, is a composite index that may be used to regulate the degree of human development to improve life quality on all fronts, including education, health, and the economy. The number of community health indicators can be used to estimate life expectancy. Literacy levels and number of years spent in school can be used to gauge knowledge and human resource capacity. The amount of income and expenditure required for households to make ends meet can be used to gauge the state of the economy [5].

### **2.2 Local Revenues**

According to the inaugural Human Development Report published in the sources of the region's income are gathered according to the rules and legislation that are relevant to Regional income, separate wealth management revenues, and legal native regional income make up local revenue. By seeking financing to establish regional autonomy as a representation of the idea of division of authority, the goal is to instill freedom in the area. The community uses regional income in combination to build infrastructure and facilities that meet local resident needs. In order to administer an area according to the notion of transparent, equitable, and responsible autonomy, regional income is crucial [7]. The first Human Development Report in Local governments that freely handle their local finances expressed this opinion. The most significant source of local income for the community comes from local taxes, funding for local development, and the operation of local government. Local taxes fund regional growth and local government operations; consequently, effective tax administration is required to raise local original income [8].

### **2.3 General Allocation Fund**

The difference between a region's financial needs and its potential is known as the fiscal gap, is used to calculate the general allocation fund in that region (fiscal capacity). Local governments receive general allocation funds as a result of the federal government delegating responsibility to them. The state budget's equalization fund, whose distribution is based on the idea of balancing fiscal requirements with fiscal capabilities, includes

general allocation fund as well [9]. The general allocation fund in a region is established using the size of the Every local government receives a general allocation fund from the federal government, and the funds are adjusted to take into account the diverse local government conditions. More general budget allocations will improve local government performance in terms of power and responsibility, in an effort to balance regional income and financial capacity in order to address requirements within each region [10].

## 2.4 Special Allocation Fund

In order to accelerate regional development, Construction and financing of activities that are regional special projects that are regional projects that align with national priorities are done with the help of special allocation funds. This also entails funding the completion of infrastructure and facilities for community services that have not yet attained the necessary requirements [11]. The general allocation fund in a particular area is determined by the size of the special allocation fund. Lessening the financial burden that local governments must endure owing to necessary activities is the aim of the fund for special allocation. The special allocation fund benefits every region, particularly investment activities focused on the creation, enhancement, and acquisition of public service infrastructure whose economic life is indefinite [12].

## 2.5 Revenue Sharing Fund

Profit sharing funds come from Depending on how much of those funds are used to assist local needs for exercising power and responsibility, state budget resources are distributed to regions. Natural resources and tax levies are also sources of revenue sharing fund taxes come in the form of land and building taxes, fees for acquiring land and building rights, and revenue taxes. The rates of taxes on forests, open-pit mining, agriculture, and oil and gas mining are all derived from natural resources [13]. To reduce inequality in the profit sharing fund, a mechanism for allocating funds from non-tax revenue between the national and regional governments can be implemented. Based on regional revenue and distribution determined by revenue realization, revenue sharing fund is intended [14].

## 3 Research Method

In this study In this study, panel data from data collected in numerical format and statistical analysis are used as quantitative methodologies. Cross-sectional and time series data are combined to create panel data. This study covers observations on income from the local area, general and special allocation funds, and profit-sharing funds from 2017 to 2021 from 9 regencies/cities in Bali Province. The objective of this study, which employs the Panel Data Regression approach, is to identify the significant number of observations and generate effective econometric estimations. Microsoft Excel and Eviews 9 are used in this investigation [15]. The econometric model used is as follows:

$$HDI_t = \beta_0 + \beta_1(LR_t) + \beta_2GAF_t + \beta_3SAF_t + \beta_4RM + \varepsilon_t$$

**Notes:** HDI = Human Development Index

LR	= Local Revenues
GAF	= General Allocation Fund
SAF	= Special Allocation Fund
RM	= Revenue Sharing Fund
$\varepsilon$	= Error term (error factor)
$\beta_1 \dots \beta_4$	= Regression Coefficient
$\beta_0$	= Constant
t	= Number of year t (2017–2021)

## 4 Result and Discussion

### 4.1 Analisis Results

Chow and Hausman tests were employed in this work to choose amongst the Pooled Least Square (PLS), Fixed Effect Model (FEM), and Random Effect Model estimating models (REM). If the Hausman test yields REM and the Chow test selects PLS, another test—the Lagrange Multiplier (LM) test—must be conducted to determine which of PLS and REM is the better fit. The Regional Income, General Allocation Fund, Special Allocation Fund, and Profit Sharing Fund as impacted by the Human Development Index in the Bali Province (Table 1).

#### Chow Test

The Pooled Least (PLS) or Fixed Effect Model (FEM) model that produces the most accurate panel data estimation is found using the Chow test. Pooled least square (PLS)

**Table 1.** Result of Econometric Model Estimation Panel Data-Cross Section

Variable	Regression Coefficient		
	PLS	FEM	REM
<i>C</i>	61.97015	81.77146	77.34555
RI	0.814200	0.016068	0.097099
GAR	0.001835	-0.009416	-0.004848
SAF	0.004282	-0.007999	-0.010739
PSF	0.159673	-0.034171	0.004336
$R^2$	0.691662	0.991056	0.179002
<i>Adjusted. R<sup>2</sup></i>	0.660037	0.987314	0.094797
Statistik <i>F</i>	21.87110	279.8795	2.125790
Prob. Statistik <i>F</i>	0.000000	0,000000	0.095933
Model Selection Test			
(1) Chow			
Cross-Section $F(8,31) = 126.7662$ ; Prob. $F(8,31) = 0,000$			
(2) Hausman			
Cross-Section random $\chi^2(4) = 20.0279$ ; Prob. $\chi^2 = 0,0005$			

Source: Processed E-Views 12

**Table 2.** Fixed Effect Model (FEM) Estimation Model

$GRW_{it} =$	$81.77146 - 0.016068 \log PAD_{it} -$
	$0.009416 DAU_{it}$
	$(0.9121) \quad (0.0279)$
	$- 0.007999 DAK_{it} - 0.034171 DBH_{it}$
	$(0.0603) \quad (0.1306)^*$
$R^2 = 0.990854; DW = 1.410519; F. = 279.8795;$	
$Prob. F = 0.000000$	

Processed. **Description:** \*Significant on = 0,01 ;  
 \*\*Significant at  $\alpha = 0,05$  ;\*\*\* Significant at  $\alpha = 0,10$  ;  
 The number inside the brackets is the probability of the  
 statistical value of t.

Source : Processed E-Views 12

is the estimated model for the H0 Chow test, and the estimated model for the Fixed Effect Model is the Fixed Effect Model (FEM). H0 is accepted if the F statistics have a p-value, probability, or estimated empirical statistical significance. H0 is rejected if the F > statistics' p-value, probability, or estimated empirical statistical significance are negative. The likelihood or empirical significance of the statistical F of 0.0000 (<0.01) in Table 2 contradicts H0. These findings demonstrate that the estimated model is one with fixed effects (FEM).

### Hausman Test

To assess whether the estimated model should be a Fixed Effect Model (FEM) or Random Effect Model, the Hausman test is utilized (REM). The estimated model is the Random Effect Model (REM), while its HA is the Fixed Effect Model, according to the H0 Hausman test (FEM). If the statistical empirical significance, probability or p-value is greater than or equal to 2, then H0 is accepted otherwise, H0 is rejected. Table 2 shows that H0 is approved when p (p-value), probability or statistical empirical significance 2 is 0.0005 (< 0.01). The estimated Fixed Effect Model (FEM) model, to sum up.

### Model Kindness Test: FEM Estimated Model Test

When the dependent variable is influenced by at least one independent variable, a model is present (not all regression coefficients are zero). The test F is used to determine whether the model is real. Given that there are five independent variables in the econometric model, the hypothesis is as follows: H0:  $\beta_1 = \beta_2 = \beta_3 = \beta_4 = \beta_5 = 0$  (regression coefficient of all zeros or the model does not exist) HA:  $\beta_1 \neq 0 \vee \beta_2 \neq 0 \vee \beta_3 \neq 0 \vee \beta_4 \neq 0 \vee \beta_5 \neq 0$  (At least one regression coefficient is not equal to zero or the model exists). In cases when the p value, likelihood, or statistical empirical meaning of F >, H0 will be accepted; in cases where these indicators are negative, H0 will be rejected. Table 2 reveals in detail.

### Model Kindness Test: Interpretation of Coefficient of Determination (R<sup>2</sup>)

By the coefficient of determination (R<sup>2</sup>), the computed model is visible. The value of R<sup>2</sup>

is 0.6916, as can be seen in Table 2. This suggests that the variables of Regional Income (RI), General Allocation Fund (GAF), Special Allocation Fund (SAF), and Profit Sharing Fund can only account for 69.16% of the variation in the Profit Sharing Fund (PSF). Variables or other outside the scope of the model factors have an impact on the remaining 30.84%.

**Analyze the reliability of the impact of independent variables on FEM estimated models**

The influence validity test tests the importance of each independent variable’s influence separately. Test the validity of the influence using the t test.  $H_0$  test  $t \beta_i = 0$ : There is no discernible effect of the independent variable on  $H_A$   $\beta_i \neq 0$ : the variable independent to  $i$  has a significant influence.  $H_0$  will be accepted if the p-value, probability, or statistical empirical signification  $t > \alpha$ ;  $H_0$  will be rejected if the statistical empirical test, p value, or signification  $t \leq \alpha$ . The results of the influence validity test can be seen in Table 2.

**4.2 Analisis Results Data Panel**

The general allocation fund and special allocation fund variables in different districts and cities in the Bali Province from 2017 to 2021 have an impact on the human development index, according to the validity test of the influence in Table 2. Income for human development has no bearing on local revenue or variable revenue sharing funds. With a regression coefficient of -0.009416, the general allocation fund variable displays a linear-linear association pattern.

This demonstrates that a 1 billion rupiah increase in the general operating budget will result in a 0.009416% fall in the human development index. In the case of a 1 billion rupiahs reduction in the general allocation budget, the human development index will increase by 0.009416%. The variable for the special allocation fund has a regression coefficient of -0.007999 with a linear-linear connection pattern. This indicates that a 1 billion rupiah increase in the special allocation budget will result in a 0.007999% fall in the human development index. If the special allocation budget decreases by 1 billion rupiah, the human development index will rise by 0.007999% (Table 3).

The general allocation The general allocation fund, the special allocation fund, and the profit sharing funds are the factors that influence the human development index in the regencies and cities of Bali Province from 2017 to 2021. The test findings of the original regional income variable showed that regional income had no effect on human

**Table 3.** Validity test result have an effect

Variable	T	Sig. T	Criteria	Conclusion
LogRI	0.111305	0.9121	>0.10	Not signifkan at $\alpha = 0,10$
GAF	-2.278953	0.0297	<0.05	Significant on $\alpha = 0,05$
SAF	-1.949568	0.0603	<0.10	Significant on $\alpha = 0,10$
PSF	-1.553027	0.1306	>0.10	Not signifkan at $\alpha = 0,10$

Source: Processed Results E-Views 9

development income, with a regression coefficient of 0.016068 and a p-value of 0.9121 > 0.10. This represents a 1 billion rupiah rise in the human development income in the regency/city of the Bali Province.

This is in line with the research articles that were looked at by [16] human development income is not significantly influenced by regional income due to capital expenditures, which have an impact on human development, are used more frequently to support direct costs like labor. Another technique to assess regional revenue is through regional income, which is anticipated to be used as a source of money to enhance social services and raise human development income [17].

Because  $H_0$  is rejected and the general allocation fund has a p-value of 0.0297 0.05, it significantly affects human development income with a regression coefficient of -0.009416. Thus, it can be said that when the general allocation fund grew by 1,000 rupiah, the amount of human development income in Bali Regency/City declined by -0.009416%. This is in line with the research articles that were looked at by [18] that each year the general allocation fund receives more general financing than the profit-sharing fund and special allocation fund combined. To raise HDI and achieve a fair distribution of financial resources throughout the regions, general allocation fund can support the level of public service in public services [19].

With a regression coefficient of -0.007999, the special allocation fund exhibits a pattern of linear logarithm correlations. This demonstrates that if the general allocation budget is increased by 1,000 rupiah, the level of the human development index in the regencies/cities of Bali Province will have declined by -0.007999%. This is consistent with research findings [20] that the human development index role in funding local expenses becomes more important as special allocation fund revenue increases. Even though special allocation fund is widely accepted, human development index may not be much impacted. Due to factors such a shortage of hospitals, clinics, or educational facilities as well as deteriorated road amenities, areas receiving special allocation funds are actually not adjusted to acceptable development progress, which raises the special allocation fund to the human development index [21].

The value of the regression coefficient of the profit sharing fund variable is -0.034171, which indicates that the HDI falls by 0.034171% if the profit sharing variable increases by one thousand rupiah while the other variable factors do not change. The HDI will increase by 0.034171% if the profit sharing fund is reduced by 1000 rupiah.  $H_0$  is approved if the p-value for the profit sharing fund variable is higher than 0.10, indicating that DBH has no appreciable impact on the profit sharing fund. This is in line with the study journals that were looked at by [22] that the local government has control over the usage of the special allocation budget because it is a part of the APBD.

Through the regulation of the minister of finance and the regulation of the minister of technical affairs in the form of technical instructions, the central government controls the use of the special allocation fund in accordance with the public interest. The difference in profit sharing fund values causes a change in the signification rate of the human development index. Because some allocations to profit sharing funds are still subject to government regulation, the relationship between human development and the number of too large profit sharing funds is not particularly significant. [23].



**Table 4.** Selected Fixed Effect Models

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	81.77146	3.270252	25.00463	0.0000
LOG(RI)	0.016068	0.144357	0.111305	0.9121
GAF	-0.009416	0.004132	-2.278953	0.0297
SAF	-0.007999	0.004103	-1.949568	0.0603
PSF	-0.034171	0.022003	-1.553027	0.1306

## 5 Conclusion

Development is one of the ways to improve the goals of the nation and the economic growth of a country to improve the quality of human life so that an index of human development is needed. With human development in a country, it can improve and can build a prosperous country. Human development index as a basic component to improve the quality of human life in achieving human development in a country. The government's initiatives to enhance human development, which is a factor in its development resources, in order to provide for the welfare of its citizens (Table 4).

Given that local income, general allocation funds, and other factors had an impact on the human development index in Bali Province between 2017 and 2021, it can be deduced from the study's findings that the Fixed Effect Model model is the best model for panel data regression, special allocation funds, and profit sharing funds. Observational data were reviewed in 9 regencies/cities in the Bali Province using information from the Central Statistics Agency's website. The regression analysis of the t-test panel data shows that both the general and special allocation funds have a significant and adverse impact on the human development index. Therefore, it stands to reason that adjustments in the general allocation fund and the special allocation fund could affect the human development index. The human growth of Bali Province from 2017 to 2021 is unaffected by local income and profit sharing funds, however.

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