

ABSTRACT

This study aims to determine the effect of fiscal decentralization, regional financial dependence, and the effectiveness of regional own-source revenue on the human development index of district / city local governments in West Java Province during 2020-2024. This research uses a quantitative approach with descriptive and verification methods. The data used is secondary data in the form of APBD financial reports obtained from the Directorate General of Fiscal Balance. The data collection technique in this study used literature study techniques. The population in this study were 18 regencies and 9 cities in West Java Province. The sampling technique used is Nonprobability sampling with saturated sampling method. The number of samples used was 135 observations. The data analysis technique used multiple linear regression analysis with the help of SPSS software. The results of descriptive analysis show that fiscal decentralization is included in the medium criteria, regional financial dependence is included in the high criteria, the effectiveness of local revenue is included in the moderately effective category, and the human development index is included in the high category. Partial verification analysis results show that fiscal decentralization has a positive effect on the human development index, while local financial dependence and the effectiveness of local revenue have no effect on the human development index. Simultaneously, fiscal decentralization, regional financial dependence and the effectiveness of local revenue affect the human development index.

Keywords: *fiscal decentralization, financial dependency, effectiveness, PAD, IPM*