

ABSTRAK

Penelitian Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh Belanja Modal, Kemandirian Keuangan, dan Dana Alokasi Umum terhadap Indeks Pembangunan Manusia pada pemerintah provinsi di Indonesia periode 2021–2023. Penelitian ini menggunakan metode deskriptif dan verifikatif dengan pendekatan kuantitatif. Populasi penelitian adalah seluruh pemerintah provinsi di Indonesia. Sampel penelitian ditentukan menggunakan teknik *judgement sampling*, sehingga diperoleh 34 provinsi selama periode 2021–2023 dengan total 102 observasi. Data yang digunakan merupakan data sekunder yang diperoleh dari laporan keuangan pemerintah daerah dan data Indeks Pembangunan Manusia. Teknik analisis data meliputi analisis statistik deskriptif, uji asumsi klasik, analisis regresi linear berganda, uji parsial (uji t), dan koefisien determinasi. Berdasarkan hasil penelitian yang dilakukan dapat diketahui bahwa secara parsial Belanja Modal berpengaruh positif terhadap Indeks Pembangunan Manusia sebesar 35.4%, Kemandirian Keuangan secara parsial berpengaruh positif terhadap Indeks Pembangunan Manusia sebesar 21.6% , dan Dana Alokasi Umum secara parsial berpengaruh positif terhadap Indeks Pembangunan Manusia sebesar 15.2 %

Kata Kunci: Belanja Modal, Kemandirian Keuangan, Dana Alokasi Umum, Indeks Pembangunan Manusia.

ABSTRACT

This study aims to determine and analyze the influence of Capital Expenditure, Financial Independence, and General Allocation Funds on the Human Development Index in provincial governments in Indonesia for the 2021–2023 period. This study uses descriptive and verification methods with a quantitative approach. The study population is all provincial governments in Indonesia. The research sample was determined using a judgment sampling technique, resulting in 34 provinces during the 2021–2023 period with a total of 102 observations. The data used is secondary data obtained from local government financial reports and Human Development Index data. Data analysis techniques include descriptive statistical analysis, classical assumption tests, multiple linear regression analysis, partial tests (t-tests), and coefficients of determination. Based on the results of the research conducted, it can be seen that partially Capital Expenditure has a positive effect on the Human Development Index of 35.4%, Financial Independence has a partial positive effect on the Human Development Index. Based on the results of the research conducted, it can be seen that partially Capital Expenditure has a positive effect on the Human Development Index of 35.4%, Financial Independence has a partial positive effect on the Human Development Index of 21.6%, and General Allocation Funds have a partial positive effect on the Human Development Index of 15.2%.

Keywords: *Capital Expenditure, Fiscal Independence, General Allocation Fund, Human Development Index.*