



The Contribution of Local Government Finance to the Islamic Human Development Index

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ARTICLE INFO

Keywords: Islamic Human Development Index, Maqashid Shariah, Government Finance

Received : 4 December

Revised : 17 December

Accepted: 24 January

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ABSTRACT

This research aims to analyze the Islamic Human Development Index (IHDI) scores in East Kalimantan Province for the period 2017-2022 and investigate the impact of the Regional Revenue and Expenditure Budget (APBD) in the fields of education, health, and the economy on IHDI and its dimensions (Ad-Dien, Al-'Aql, An-Nafs, An-Nasl, and Al-Maal). This research method is quantitative descriptive, involving the calculation of IHDI scores and its forming indices using appropriate formulas. Hypothesis testing is conducted through simple linear regression analysis. The research results indicate that the IHDI in East Kalimantan Province is generally categorized as a high level of human development, despite experiencing fluctuations with a predominance of improvement. Specifically, the APBD has an influence on the IHDI score, with education spending affecting the Index of Ad-Dien and Al-'Aql, health spending affecting the Index of An-Nafs and An-Nasl, and economic spending affecting the Index of Al-Maal

INTRODUCTION

A prosperous life is the dream of everyone. This can be realized when basic life needs are fulfilled. Therefore, if we desire the people to live prosperously, the government should facilitate the fulfillment of their life needs, especially basic needs such as economics, education, and health. The level of human well-being can be measured using indicators known as the Human Development Index (HDI) (Dalimunthe & Imsar, 2023).

The HDI illustrates how society can experience the impact of development in terms of economics, health, education, and more. There are three basic dimensions that serve as indicators for the HDI: 1) Long and healthy life measured by Life Expectancy, 2) Knowledge measured by Expected Years of Schooling and Mean Years of Schooling, and 3) Standard of living measured by per capita expenditure. (BPS, 2023).

In the Islamic perspective, the measurement of well-being is not limited to material aspects but also includes non-material aspects such as moral and spiritual dimensions. Some Islamic economists have developed a technique for measuring human development from an Islamic perspective, known as the Islamic Human Development Index (IHDI). The IHDI incorporates the parameters of Maqashid Shariah, which encompass five dimensions: protection of religion (*hifz ad-Din*), protection of life (*hifz an-Nafs*), protection of intellect (*hifz al-'Aql*), protection of lineage (*hifz an-Nasl*), and protection of wealth (*hifz al-Mal*).

The conventional method of measuring human development (HDI) and the Islamic approach (IHDI) can yield different scores and rankings due to variations in their indicators. A region may have a high HDI score but a low IHDI score, or vice versa. This was evident in the research conducted by Rama & Yusuf (2019), on 33 provinces in Indonesia in 2016, where each province exhibited distinct scores and rankings.

The research results indicate that based on the HDI scores, the top five provinces are Central Kalimantan, Bali, North Maluku, East Kalimantan, and Bangka Belitung. In contrast, based on the IHDI scores, the top five provinces are Jakarta, Yogyakarta, East Kalimantan, Riau Islands, and Bali. It is evident that the top five rankings between HDI and IHDI are different.

However, upon closer examination, there is an interesting fact that one province manages to have relatively balanced rankings in both HDI and IHDI. Specifically, East Kalimantan holds the 3rd position in HDI with a score of 54 and the 4th position in IHDI with a score of 74.17. The score of 74.17 is classified as high human development according to the standards set by UNDP. This is in contrast to other provinces where there may be a high HDI ranking but a low IHDI ranking, or vice versa.

According to BPS (Central Statistics Agency), the measurement of Human Development can represent the success of government programs and efforts in building the quality of life for its society. It can also determine the ranking or level of development in a region. HDI is used as one of the allocators in financial management and allocation in a region (BPS, 2023).

According to Arfiyansyah dan Khusaini (2018), HDI is an effective measurement tool for assessing the results of human development efforts. Although it cannot cover all aspects due to its extensive scope, HDI is considered capable of measuring the dimensions of human development through three basic parameters: the standard of living (economic), education level, and health level. If government budget allocation in these three sectors is effective and efficient, it can enhance human development in a region.

Based on the HDI and IHDI data for 2016 in the above table, it is evident that the provincial government of East Kalimantan is capable of managing regional finances effectively and efficiently. This has led to the realization of significant human development, both from a conventional perspective (HDI) and a Shariah perspective (IHDI).

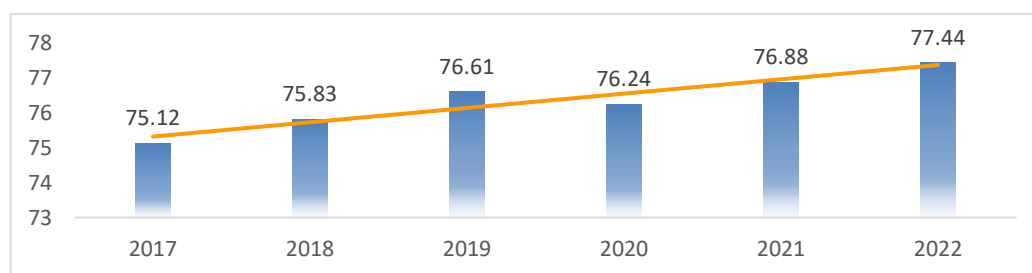


Figure 1. HDI of East Kalimantan Province for the Years 2017 – 2022 (BPS KALTIM, 2023)

Looking at the trend of HDI scores in East Kalimantan province, it can be concluded that there has been a general improvement over the past five years. Although there was a decrease in the year 2020, the decline was not too significant. According to the criteria from BPS, all of these scores fall within the category of High Human Development, specifically ranging from 70 to 80. This indicates that the regional financial policies over the past five years have been fairly successful in facilitating a high level of Human Development (HDI) in that area.

In terms of religion, approximately 3.4 million out of the total 3.8 million population of East Kalimantan Province adhere to Islam, thus dominating over other religions (BPS, 2023). Therefore, the government should also be capable of realizing the level of human development from the Islamic perspective, as measured by IHDI. The measurement of human development from the Islamic perspective is not solely based on material aspects but also encompasses non-material aspects such as moral and spiritual dimensions.

East Kalimantan Province has been selected as the location for the construction of the National Capital City (Ibu Kota Negara, IKN), and several factors need to be considered, including spatial, ecological, and regional aspects (Yahya, 2018). As the supporting province for the IKN, East Kalimantan has the potential to serve as a role model for other provinces in various aspects, such as social, environmental, health, education, technology, and governance, especially in human development. Therefore, the Provincial Government of East Kalimantan should continue to improve the management of regional finances to

support fair and equitable human development (HDI). Considering the majority of its population follows Islam, it is expected that improvements should not only occur in HDI but also in IHDI, consistently maintaining the status of High Human Development, as indicated by the research data in the previous table.

Due to the fact that the data is from the year 2016, the author intends to conduct further research to explore the current conditions of East Kalimantan Province in terms of IHDI over the past six years, from 2017 to 2022. The aim is to investigate whether there has been a decline from the status of High Human Development or not. This exploration can then be used to measure the government's success in facilitating human development in terms of IHDI, not just HDI. Additionally, the study aims to determine whether regional finances through the Regional Budget (APBD) have an impact on achieving IHDI scores in East Kalimantan Province. Specifically, whether government expenditures in the fields of Education, Health, and Economics influence the scores in each dimension of IHDI: *Ad-Dien*, *Al-'Aql*, *An-Nafs*, *An-Nasl*, and *Al-Maal*.

LITERATURE REVIEW

HDI and IHDI

The Human Development Index (HDI) is an indicator used to measure the level of human resource quality. This means that HDI provides an overview of the extent to which progress has been made in human development. The parameters include both physical and non-physical aspects of human well-being, such as health, prosperity, and intelligence. HDI focuses on three measurable dimensions of human development: long and healthy life, adequate education, and a decent standard of living (Muslihatinningsih et al., 2023). Research by Anto (2011) and Nurhalim et al. (2022) states that the Islamic Human Development Index (IHDI) is developed as an alternative to the Human Development Index (HDI), which is considered not to cover religious aspects and the socio-economic ethical perspective in Muslim countries. IHDI, first introduced by Anto (2011), is based on five fundamental dimensions in the concept of maqashid sharia.

First, *Hifzu Ad-Dien* (Religion Index). This index measures the extent to which individuals adhere to and practice the teachings of their religion. Two indicators used are the crime rate and the ratio of the number of mosques. The crime rate reflects the level of compliance of individuals with religious demands, while the mosque ratio reflects the accessibility of worship facilities. Second, *Hifdzu al-'Aql* (Intellect Index). This dimension emphasizes the protection of intellectual intelligence. Two indicators used are the average length of schooling (ALS) and the expected length of schooling (ELS), which reflect educational facilities and the educational aspirations of the younger generation. Third, *hifdzu an-nafs* (Life Index). It measures the protection of life using life expectancy as its indicator. Fourth, *hifdzu an-nasl* (Lineage Index). This dimension focuses on the protection of lineage. The indicator used is the population growth rate, reflecting family health and well-being. Fifth, *hifdzu al-maal* (Wealth Index). This dimension emphasizes the protection of wealth. The indicator used is the per capita expenditure, reflecting the consumption level and sustainability of resources.

IHDI consists of five dimensions classified into two different categories: non-material welfare and material welfare. Non-material welfare includes the dimensions of the preservation of religion (*hifdzu ad-Dien*), intellectual intelligence (*hifdzu al-'Aql*), soul (*hifdzu an-Nafs*), and progeny (*hifdzu an-Nasl*). Material welfare consists of the preservation of wealth (*hifdzu al-Maal*). Below is a table of the classification and the indicators used, based on the adaptation from the research of Anto (2011) and Rafsanjani (2022):

Table 1. Indicators in Each Component of IHDI (Human Development Index)

Kategori	Dimensi	Indeks	Indikator
Non material welfare	<i>Hifdzu ad-Dien</i>	Indeks <i>ad-Dien</i>	Crime Rate
			Ratio of the amount of Mosques
	<i>Hifdzu al-'Aql</i>	Indeks <i>al-'Aql</i>	Average Length of Schooling (ALS)
			Expected Length of Schooling (ELS)
	<i>Hifdzu an-Nafs</i>	Indeks <i>an-Nafs</i>	Life Expectancy
<i>Hifdzu an-Nasl</i>	Indeks <i>an-Nasl</i>	Population Growth Rate	
Material welfare	<i>Hifdzu al-Maal</i>	Indeks <i>al-Maal</i>	Per Capita Expenditure

Source: (Anto 2011) and Rafsanjani (2022)

The IHDI values are categorized into four levels based on the HDI values, which refer to the standards set by UNDP or the international scale. The achievements in HDI can be categorized into four levels as follows:

Table 2. Categories of IHDI Scores

Range of IHDI Values	Categories
IHDI Values $\geq 80,00$	High
$70,00 \leq$ I-HDI Values $\leq 79,99$	Medium
$60,00 \leq$ I-HDI Values $\leq 69,99$	Low
$0 \leq$ I-HDI Values $\leq 59,99$	Very Low

Source: (UNDP, 2023)

Local Government Finance

Local finance includes aspects of revenue management, expenditures, and other financial resources related to regional government. The government has delegated authority to regions to manage regional resources and finances according to the potential possessed by the region, known as regional autonomy policies. This will have a significant impact on the achievement of regional autonomy objectives, which are to improve the welfare and prosperity of the population (Oktalina & Zamhari, 2023).

The foundation for managing local government finances is the Regional Revenue and Expenditure Budget (APBD), which encompasses the revenue, expenditure, and financing plans of a region (Khusaini, 2018). The APBD reflects

the performance of regional governments in managing finances and allocating expenditures fairly and equitably, thus reflecting progress in human development. Therefore, budget policies adopted by the government should aim to ensure the welfare of its population. The financial performance of a region portrays the region's ability to generate and manage income sources to develop the area while meeting the needs of the population, governance, and regional development to achieve well-being and prosperity (Dwi & Safitri, 2023).

In addition to revenue management, expenditure management is also a crucial factor in improving the financial performance of a region. Government expenditure represents the funds disbursed by the government in line with the economic policy objectives in place. These expenditures are reflected in the Regional Revenue and Expenditure Budget (APBD) document (Arfiyansyah & Khusaini, 2018). When the government sets policies to purchase goods and services, government expenditure becomes a cost to be incurred in executing those policies (Mangkoesebroto, 1993) as cited by Ningrum et al. (2020). To achieve the welfare of the population, when making expenditures, the government ideally focuses on investing in enhancing human resources, particularly in aspects such as education, health, and the economy, as fundamental elements in Human Development (Dalimunthe & Imsar, 2023).

Additionally, these three aspects fall into the category of the nine types of government expenditure as defined by Government Regulation Number 13 of 2006 on Regional Financial Management Guidelines, which was subsequently updated by Ministry of Home Affairs Regulation Number 21 of 2011. These nine categories include public services, maintaining order and security, supporting economic development, ensuring health, providing educational access, preserving the environment, providing housing and public facilities, supporting tourism and culture, and offering social protection.

METHODOLOGY

The research approach employed in this study is a quantitative approach, where ideas and concepts are developed systematically following nomothetic principles and utilizing a deductive approach. Quantitative research focuses on research facts and the relationships between variables (Sahir, 2022). The research design used in this study is quantitative descriptive, which involves analyzing existing issues to find answers and gain a deeper understanding of a phenomenon by applying quantitative approaches (Paramita et al., 2021).

The data used in this research is secondary data, which is data obtained indirectly through other parties or institutions that have collected this data previously (Priadana & Sunarsi, 2021). The data in this study consists of: 1) Crime rates, 2) Life expectancy, 3) Expected years of schooling, 4) Mean years of schooling, 5) Population growth rate, 6) Per capita expenditure, which are components of IHDI. Meanwhile, 1) Government budgets for education, 2) Government budgets for health, and 3) Government budgets for the economy are within the scope of APBD. The type of data used in this research is time series data, which involves observations of a data or variable at specific time periods (Faisol & Sujianto, 2020).

The data analysis process in this study involves the use of econometric approaches to test hypotheses using the Ordinary Least Square (OLS) analysis method to examine the relationship between independent variables and dependent variables through the determination of correlation coefficients, determinants, and regression with a simple linear time series data analysis. In this research, there are 4 independent variables and 6 dependent variables. The dependent variables include IHDI, the Ad-Dien index, the Al-'Aql index, the An-Nafs index, the An-Nasl index, and the Al-Maal index. The independent variables are APBD, budgets for education, health, and the economy. The hypothesis structure is as follows:

- H1: Expenditure in the Education sector has an effect on the Ad-Dien index.
- H2: Expenditure in the Education sector has an effect on the Al-'Aql index.
- H3: Expenditure in the Health sector has an effect on the An-Nafs index.
- H4: Expenditure in the Health sector has an effect on the An-Nasl index.
- H5: Expenditure in the Economic sector has an effect on the Al-Maal index.
- H6: APBD has an effect on the Islamic Human Development Index (IHDI).

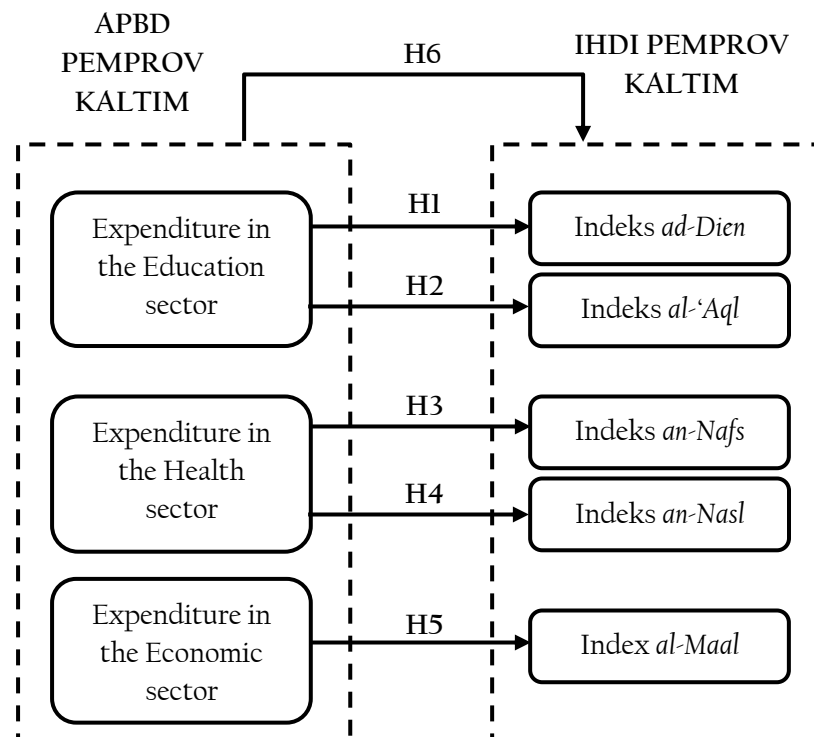


Figure 2. APBD Pemprov Kaltim and IHDI Pemprov Kaltim

The equation represents a simple linear regression model used in your research. In this model:

- H1: $Y_1 = a + bX_1$
- H2: $Y_2 = a + bX_2$
- H3: $Y_3 = a + bX_3$
- H4: $Y_4 = a + bX_4$
- H5: $Y_5 = a + bX_5$
- H6: $Y_6 = a + bX_6$

Note:

a = konstanta/intersep

b = koefisien regresi/slop

Y_1 = IHDI | Y_2 = The Index of *ad-Dien* | Y_3 = The Index of *al-'Aql* | Y_4 = The Index of *an-Nafs* | Y_5 = The Index of *an-Nasl* | Y_6 = The Index of *al-Maal*

X_1 dan X_2 = Expenditure in the Education sector | X_3 dan X_4 = Expenditure in the Health sector | X_5 = Expenditure in the Economic sector | X_6 = The Realization of the Annual Regional Budget (APBD)

Data processing in this research was conducted using Microsoft Excel and Eviews 10 software. Before the data analysis, the Classical Assumption Test was performed, consisting of Linearity Test, Normality Test, Heteroscedasticity Test, and Autocorrelation Test to ensure that the classical assumptions of the simple regression model are met. The determination of the IHDI scores for East Kalimantan Province in each dimension refers to the parameters of the science of Maqashid Sharia, which consists of 5 aspects: *hifz ad-Dien*, *hifz al-'Aql*, *hifz an-Nafs*, *hifz an-Nasl*, and *hifz al-Maal*, by adapting the calculation formula used in the research by Rafsanjani (2014) and Rukiah et al. (2019) as follows:

Firstly, the index of *ad-Dien* (ID). The indicator of the *ad-Dien* index is measured using crime index (CI) and the ratio of the number of mosques (Amount Mosque Ratio) with the following formula:

$$ID = \frac{1}{2} \times \left(\left(\frac{\text{Actual CI} - \text{Minimal CI}}{\text{Maximal CI} - \text{Minimal CI}} \right) + \left(\frac{AM}{MP:1000} \right) \right) \dots\dots\dots (1)$$

- ID = the index of *ad-Dien*
- Actual CI = The actual value of crime in year i
- Minimal CI = The lowest actual value of crime in year i
- Maximal CI = The highest actual value of crime in year i
- AM = Amount of Mosque
- MP = Moslem Population

Secondly, the index of *al-'Aql* (IQ). The indicator for the *al-'Aql* index (Intellectual Protection) is measured using data on Expected Length of Schooling (ELS) and Average Length of Schooling (ALS) with the following formula:

$$IQ = \left(\frac{1}{2} \times \left(\frac{\text{Actual ELS} - \text{Minimal ELS}}{\text{Maximal ELS} - \text{Minimal ELS}} \right) \right) + \left(\frac{1}{3} \times \left(\frac{\text{Actual ALS} - \text{Minimal ALS}}{\text{Maximal ALS} - \text{Minimal ALS}} \right) \right) \dots\dots\dots (2)$$

- IQ = the index of *al-'Aql*
- Actual ELS = Actual Expected Length of Schooling Index in year i
- Minimal ELS = Lowest Actual Expected Length of Schooling Index in year i
- Maximal ELS = Highest Actual Expected Length of Schooling Index in year i
- Actual ALS = Actual Average Length of Schooling Index in year i
- Minimal ALS = Lowest Actual Average Length of Schooling Index in year i
- Maximal ALS = Highest Actual Average Length of Schooling Index in year i

Thirdly the index of *an-Nafs* /INF. The indicator for the *an-Nafs* index (Protection of Life) is measured using the Life Expectancy Index (LEI) data with the following formula:

$$INF = \frac{\text{Actual LEI} - \text{Minimal LEI}}{\text{Maximal LEI} - \text{Minimal LEI}} \dots\dots\dots (3)$$

- INF = the index of *an-Nafs*
- Actual LEI = Life Expectancy rate in year i

Minimal LEI = Minimum Life Expectancy rate in year i

Maximal LEI = Maximum Life Expectancy rate in year i

Fourthly The index of *an-Nasl /INS*. The indicator for the an-Nasl index (Offspring Protection) is measured using data on the Population Growth Rate Index (PGRI) with the following formula:

$$INS = \frac{Actual\ PGRI - Minimal\ PGRI}{Maximal\ PGRI - Minimal\ PGRI} \dots\dots\dots (4)$$

INS = the index of *an-Nasl*

Actual PGRI = Actual Population Growth Rate for year i

Minimal PGRI = Minimum Actual Population Growth Rate for year i

Maximal PGRI = Maximum Actual Population Growth Rate for year i

Fifthly the index of *al-Maal /IM*. The al-Maal index (Wealth Protection) indicator is measured using data on Capital Expenditure Index (CEI) with the following formula:

$$IM = \frac{Actual\ CEI - Minimal\ CEI}{Maximal\ CEI - Minimal\ CEI} \dots\dots\dots (5)$$

Actual CEI = Actual capital expenditure value in year i

Minimal CEI = Minimal capital expenditure value in year i

Maximal CEI = Maximal capital expenditure value in year i

After obtaining scores for all dimensions, the final step is to combine them to produce the IHDI score. The IHDI is the geometric mean of the five dimension indices. The formula is as follows:

$$IHDI = \frac{2}{5} \times (ID) + \frac{1}{5} (IQ \times INF \times INS \times IM) \times 100 \dots\dots\dots (6)$$

RESEARCH RESULT

Results of the Index of ad-Dien Scores

Table 3. Index of Ad-Dien Scores

Data	Year					
	2017	2018	2019	2020	2021	2022
Crime Rate	8896	9149	6287	4417	3609	4564
Amount Mosque Ratio	0,67	0,66	0,96	0,95	0,99	1,00
Ad-Dien Index	0,42	0,44	0,57	0,53	0,54	0,55

Source: Central Statistics Agency and East Kalimantan Provincial Government

The data indicates that the crime rate in East Kalimantan Province generally experienced a significant downward trend from 2017 to 2022, despite a single increase in 2018, reaching 9149 from 8896 the previous year. The most drastic decrease occurred in 2020, with the rate dropping to 4417 from 6287 in the previous year. This suggests that the overall crime rate among the population is relatively low. This is attributed to preemptive and preventive efforts by the government, such as regular patrol activities, awareness campaigns, and the enhancement of religious engagement within the community.

The data on the ratio of the number of mosques to the population of Muslims per 1000 people appears to be relatively stable. There was an increasing trend from 2017 to 2019, with the ratio rising from 0.67 to 0.96. Afterward, there was a single decrease with a small drop in 2019 to 0.95. It then gradually improved and reached a ratio of 1.00 in 2022. This suggests that the facilities for worship needs of the Muslim population in East Kalimantan are quite adequate, and there is a proportional balance between the number of mosques and the Muslim population.

The acquisition of the index of Ad-Dien scores appears to be relatively stable. There was an increasing trend from 2017 to 2019, with the score initially at 0.42 and rising to 0.57. However, after reaching its peak in 2019, the index gradually decreased, with a modest decline until 2022. Overall, this indicates that the level of religious awareness and compliance among the population of East Kalimantan Province is quite good and relatively stable and consistent. This is supported by the decreasing trend in crime rates and an increasing community focus on fulfilling religious obligations in mosques.

Results of The Index of Al-'Aql

Tabel 4. The Index of Al-'Aql Score

Data	Year					
	2017	2018	2019	2020	2021	2022
Expected Years Schooling	13,49	13,67	13,69	13,72	13,81	13,84
Mean Years Schooling	9,36	9,48	9,7	9,77	9,84	9,92
Al-'Aql Index	1,84	1,97	2,05	2,09	2,16	2,20

Source: Central Statistics Agency

The data on the expected years of schooling in East Kalimantan province shows a consistent upward trend from year to year during the period from 2017 to 2022. Although the changes in these figures are small, there is a consistent upward trend from 13.49 in 2017 to 13.84 in 2022. This indicates an improvement in the quality of education and educational awareness among the population.

As for the data on the mean years of schooling, there is also a gradual upward trend from year to year during the period from 2017 to 2022. The increase is relatively stable and consistent, going from 9.36 in 2017 to 9.92 in 2022. This indicates the availability of a well-functioning education system and good access to education for all citizens.

The calculation of the index of al-'Aql based on these two indicators shows that the al-'Aql index score has been gradually increasing steadily each year from 2017 with a score of 1.84 to 2.20 in 2022. This indicates that in East Kalimantan Province, effective education policies, adequate access to educational facilities, good teaching quality, and active community involvement in the field of education are available.

Results of the Index of an-Nafs

Tabel 5. the Index of an-Nafs Score

Data	Year					
	2017	2018	2019	2020	2021	2022
Life Expectancy Value	73,7	73,96	74,22	74,33	74,61	74,62
An-Nafs Index	0,83	0,83	0,83	0,84	0,84	0,84

Source: Central Statistics Agency

The data on life expectancy in East Kalimantan Province shows a trend of improvement from year to year during the period from 2017 to 2022. Although the changes in the figures are not too significant, they remain relatively stable and consistent, increasing from 73.7 in 2017 to 74.62 in 2022. Thus, based on this indicator, the index of An-Nafs score is formed, with a relatively stable and consistent increase from 0.83 in 2017 to 0.84 in 2022.

This indicates an improvement in life expectancy among the residents of East Kalimantan Province. This improvement can be attributed to factors related to health, socio-economics, and the environment. Regarding health factors, there is accessible and adequate healthcare facilities as well as quality medical services available. Socio-economic factors, such as government policies that support the well-being of the population, can have a positive impact on life expectancy. Environmental factors, including access to clean water, good sanitation, and a clean environment, also play a role.

Results of the Index of an-Nasl

Tabel 6. The Index of an-Nasl Score

Data	Year					
	2017	2018	2019	2020	2021	2022
Population Growth Rate	2,12	2,05	1,99	1,93	1,50	1,41
An-Nasl Index	0,45	0,44	0,43	0,38	0,31	0,31

Source: Central Statistics Agency

Data on the population growth rate in East Kalimantan Province shows a consistent decrease from 2.12 in 2017 to 1.41 in 2022. From this indicator, the index of An-Nasl score also decreased, generally showing stability and consistency. The score was 0.45 in 2017 and decreased to 0.31 in 2022. There was one significant drop in 2020 with a score of 0.38, compared to 0.43 the previous year.

This was due to the COVID-19 pandemic that affected various aspects of life, including population mobility, birth and death rates, as well as social-scale restriction policies that influenced population mobility. Overall, the decrease was also influenced by government population control policies. These policies were formulated in relation to efforts to address demographic, economic, social, and environmental issues that can arise from uncontrolled population growth, as well as efforts to ensure overall community welfare to prevent inequalities and disparities.

Results of the Index of al-Maal

Tabel 7. The Index of al-Maal Score

Data	Year					
	2017	2018	2019	2020	2021	2022
Capital Expenditure Value	11612	11917	12359	11728	12116	12641
Indeks Al-Maal	0,42	0,43	0,45	0,42	0,45	0,47

Source: Central Statistics Agency

Data on capital expenditure in the population of East Kalimantan Province shows a general trend of increase with some fluctuations during the period from 2017 to 2022. Fluctuations occurred in 2020, with a decrease to 11,728 from 12,359 the previous year, followed by an increase afterward. From this indicator, the index of Al-Maal score is formed, which also showed an increasing trend from 0.42 in 2017 to 0.47 in 2022, with some fluctuations during that period. A decrease occurred in 2020 when it dropped to 0.42 from 0.45 the previous year, followed by an increase again afterward.

This is due to the COVID-19 pandemic that struck in 2020, which had an impact on the unstable and declining economic conditions at that time. This can be seen from the high inflation rate, inadequate economic infrastructure, social restriction policies that disrupted economic activities, and government social assistance programs, such as basic necessities, during the pandemic, which weakened people's purchasing power and thus reduced capital expenditure value.

Results of the IHDI

Tabel 8. The Calculation of the IHDI Scores for East Kalimantan Province

Data	Tahun					
	2017	2018	2019	2020	2021	2022
The calculation of the IHDI scores	71,18	73,61	75,45	74,90	75,35	76,57

Source: Calculations of the IHDI Component Indicators

In the research by Rama & Yusuf (2019), the IHDI value for East Kalimantan province in 2016 was classified as high human development, with a score of 74.17. However, in the following year, 2017, there was a significant decrease to 71.18. This decrease was indicated to be due to the impact of the economic growth slowdown that had started two periods earlier, with a growth rate of -1.21. This slowdown was mainly caused by the negative growth in the sector that contributed the most to East Kalimantan's economic growth, which was the mining and quarrying sector, with a rate of -3.52 (BPS, 2016). Overall, from 2017 to 2022, the IHDI remained above 70.00, indicating that the level of human development in East Kalimantan province remained at a high level.

In general, it can be observed that the IHDI values show a relatively stable and consistent upward trend during the period from 2017 to 2022, despite experiencing some fluctuations. The fluctuations occurred in 2020, where the value decreased from 75.45 in the previous year to 74.90. This decrease was

influenced by the conditions of the Covid-19 pandemic, which had an impact on various aspects of human development. However, after 2020, the IHDI values began to increase steadily until 2022. Overall, the government of East Kalimantan province has been able to effectively and consistently promote human development, keeping the IHDI value within the category of high human development, even though there was a decline in 2020. Furthermore, the IHDI values increased from 71.18 in 2017 to 76.57 in 2022.

The Results of Classical Assumption Tests

The classical assumption tests were conducted on all hypothesis data, from H1 to H6. Firstly, in the linearity test (Ramsey Test), the F-statistic probability values for H1 were 0.140, for H2, 0.142, for H3, 0.30, for H4, 0.60, for H5, 0.925, and for H6, 0.144. All of these values are greater than 0.05 (> 0.05), indicating that they pass the linearity test. Secondly, in the normality test (Jarque Bera), the Jarque Bera probability values for H1 were 0.437, for H2, 0.730, for H3, 0.292, for H4, 0.870, for H5, 0.973, and for H6, 0.914. All of these values are greater than 0.05 (> 0.05), indicating that they pass the normality test. Thirdly, in the heteroskedasticity test (Glejser), the probability ObsR-Squared values for H1 were 0.812, for H2, 0.096, for H3, 0.427, for H4, 0.203, for H5, 0.627, and for H6, 0.203. All of these values are greater than 0.05 (> 0.05), indicating that they pass the heteroskedasticity test. Finally, in the autocorrelation test (LM Test), the probability ObsR-Squared values for H1 were 0.250, for H2, 0.650, for H3, 0.169, for H4, 0.287, for H5, 0.102, and for H6, 0.145. All of these values are greater than 0.05, indicating that they pass the autocorrelation test.

The Results of the Hypothesis Tests

Tabel 9. The Results of the Hypothesis Tests

Hypothesis	Constant	Coefficient	Probability	Adjusted R-Squares
H1	-0,7398	0,1053	0,0455	0,5913
H2	-1,0923	0,2653	0,0006	0,9498
H3	0,7268	0,0093	0,0485	0,5791
H4	1,8971	-0,1298	0,0012	0,9303
H5	-0,3337	0,0629	0,0296	0,6662
H6	14,8067	4,7718	0,0369	0,6296

Source: Data Analysis Results, 2023

From the results of the regression analysis conducted for H1, a simple regression equation was obtained: $Y_1 = -0,7398 + 0,1053X_1$. The constant value of the regression (b_0) obtained is -0,7398. This indicates that if Expenditure in the Education Sector is 0 on the X-axis, then the Ad-Dien Index on the Y-axis starts from a negative point of -0,7398. On the other hand, the coefficient value of the simple regression parameter (b_1) obtained is 0,1053. This indicates that if Education Sector Expenditure (X) increases by one unit, the value of the Ad-Dien Index (Y) will increase by 0.1053 units. Furthermore, the Prob. t-statistic value obtained is 0.0455. This value is lower than 0.05 (< 0.05), indicating that the Education Sector Expenditure variable (X) significantly influences the Ad-Dien

Index variable (Y). Meanwhile, the Adjusted R-Square value obtained is 0.5913. This indicates that the contribution of Education Sector Expenditure (X) to the Ad-Dien Index (Y) is 59.13%, while the remaining 40.87% is influenced by other variables outside the scope of this study.

In the regression analysis for H2, the simple regression equation obtained is as follows: $Y_2 = -1.0923 + 0.2653X_2$. The constant value of the regression (b_0) obtained is -1.0923. This indicates that when Expenditure in the Education Sector (X) has a value of 0 on the X-axis, the starting point of the Al-'Aql Index (Y) is at the negative value of -1.0923. On the other hand, the coefficient value of the simple regression parameter (b_1) obtained is 0.2653. This illustrates that each unit increase in Education Sector Expenditure (X) will result in an increase of 0.2653 units in the Al-'Aql Index (Y). Furthermore, the Prob. t-statistic value obtained is 0.0006. This value is lower than 0.05 (<0.05), indicating that the Education Sector Expenditure variable (X) significantly influences the Al-'Aql Index variable (Y). Meanwhile, the Adjusted R-Square value obtained is 0.9498. This indicates that the contribution of Education Sector Expenditure (X) to the Al-'Aql Index (Y) is 94.98%, while the remaining 5.05% is influenced by other variables outside the scope of this study.

The results of the regression analysis for H3 yield the following simple regression equation: $Y_3 = 0.7268 + 0.0093X_3$. The constant value of the regression (b_0) obtained is 0.7268. This indicates that when Health Sector Expenditure (X) has a value of 0 on the X-axis, the starting point of the An-Nafs Index (Y) is at the point 0.7268. On the other hand, the coefficient value of the simple regression parameter (b_1) obtained is 0.0093. This shows that if Health Sector Expenditure (X) increases by one unit, the An-Nafs Index (Y) will increase by 0.0093 units. Furthermore, the Prob. t-statistic value obtained is 0.0485. This value is lower than 0.05 (<0.05), indicating that the Health Sector Expenditure variable (X) significantly influences the An-Nafs Index variable (Y). Meanwhile, the Adjusted R-Square value obtained is 0.5791. This indicates that the contribution of Health Sector Expenditure (X) to the An-Nafs Index (Y) is 57.91%, while the remaining 42.09% is influenced by other variables outside the scope of this study.

From the regression analysis results for H4, the following simple regression equation is obtained: $Y_4 = 1.8971 - 0.1298X_4$. The constant value of the regression (b_0) obtained is 1.8971. This indicates that when Health Sector Expenditure (X) has a value of 0 on the X-axis, the starting point of the An-Nasl Index (Y) is at the point 1.8971. On the other hand, the coefficient value of the simple regression parameter (b_1) obtained is -0.1298. This shows that if Health Sector Expenditure (X) increases by one unit, the An-Nasl Index (Y) will decrease by 0.1298 units. Furthermore, the Prob. t-statistic value obtained is 0.0012. This value is lower than 0.05 (<0.05), indicating that the Health Sector Expenditure variable (X) significantly influences the An-Nasl Index variable (Y). Meanwhile, the Adjusted R-Square value obtained is 0.9303. This indicates that the contribution of Health Sector Expenditure (X) to the An-Nasl Index (Y) is 93.03%, while the remaining 6.97% is influenced by other variables outside the scope of this study.

From the regression analysis results for H5, the following simple regression equation is obtained: $Y_5 = -0.3337 + 0.0629X_5$. The constant value of the regression (b_0) obtained is -0.3337. This indicates that when Economic Sector Expenditure (X) has a value of 0 on the X -axis, the starting point of the al-Maal Index (Y) is at the negative point of -0.3337. On the other hand, the coefficient value of the simple regression parameter (b_1) obtained is 0.0629. This shows that if Economic Sector Expenditure (X) increases by one unit, the al-Maal Index (Y) will increase by 0.0629 units. Furthermore, the Prob. t -statistic value obtained is 0.0296. This value is lower than 0.05 (<0.05), indicating that the Economic Sector Expenditure variable (X) significantly influences the al-Maal Index variable (Y). Meanwhile, the Adjusted R-Square value obtained is 0.6662. This indicates that the contribution of Economic Sector Expenditure (X) to the al-Maal Index (Y) is 66.62%, while the remaining 33.38% is influenced by other variables outside the scope of this study.

The regression analysis equation for H6 is known to be $Y_6 = 14.8067 + 4.7718X_6$. The constant value of the regression (b_0) obtained is 12.8194. This indicates that when Regional Budget (APBD) has a value of 0 on the X -axis, the starting point of the IHDI on the Y -axis is at 14.8067. On the other hand, the coefficient value of the simple regression parameter (b_1) obtained is 4.7718. This shows that if the Regional Budget (APBD) (X) increases by one unit, the IHDI (Y) will increase by 4.7718 units. Furthermore, the Prob. t -statistic value obtained is 0.0369. This value is lower than 0.05 (<0.05), indicating that the Regional Budget (APBD) variable (X) significantly influences the IHDI variable (Y). Meanwhile, the Adjusted R-Square value obtained is 0.6296. This indicates that the contribution of the Regional Budget (APBD) (X) to the IHDI (Y) is 62.96%, while the remaining 37.04% is influenced by other variables outside the scope of this study.

DISCUSSION

The Effect of Expenditure on the Education Sector on the Index of Ad-Dien (H1)

The hypothesis test results indicate that Government Expenditure on the Education Sector has a positive and significant impact on the Ad-Dien Index. Therefore, it can be concluded that Government Expenditure on the Education Sector has successfully facilitated the increase in religiosity or the Ad-Dien Index, which is one of the dimensions of IHDI. The expenditure has been proven to effectively target the right objectives and beneficiaries. This is in line with the theory stated by BPS, which emphasizes that successful government programs and initiatives represent the improvement in the quality of life measured by the Human Development Index (BPS, 2023).

These results are supported by previous research conducted by Kamilia & Widiastuti (2016), Matondang (2018), Hidayati & Imaningsih (2022) and Ningsih & Kara (2020). The two initial studies state that Government Expenditure in the Education Sector has a positive and significant impact on the formation of the Islamic Human Development Index (IHDI). Although explicitly not directed at the Index of Ad-Dien but IHDI, this is still relevant and can be used as supporting evidence because the Index of Ad-Dien is one of the dimensions that forms the

IHDI score itself. In the other two studies, the dependent variable (Y) is HDI, not IHDI. However, this still demonstrates that Government Expenditure in the Education Sector can indeed contribute to improving Human Development.

The effect of Government Expenditure on the Education Sector on the Index of al-'Aql (H2)

The data from the hypothesis testing indicates that Government Expenditure in the Education Sector has a positive and significant impact on the al-'Aql Index. This suggests that Government Expenditure in the Education Sector has effectively led to an increase in the level of intellectual capacity or the al-'Aql Index, which is one of the dimensions of the Islamic Human Development Index (IHDI). These results support the theory proposed by BPS, which states that government programs and policies that successfully represent the improvement in the quality of life, as measured by the Human Development Index (BPS, 2023).

These results are supported by previous research conducted by Matondang (2018), Putri & Mintaroem (2020), Rahimah & Chandriyanti (2022) serta Harjunadhi & Rahmawati (2020). The two initial studies state that Government Expenditure in the Education Sector has a positive and significant impact on the formation of the Islamic Human Development Index (IHDI). Although explicitly not directed at the Index of al-'Aql, this is still relevant and can be used as supporting evidence because the Index of al-'Aql is one of the dimensions that forms the IHDI score itself. In the other two studies, the dependent variable (Y) is HDI, not IHDI. However, this still demonstrates that Government Expenditure in the Education Sector can indeed contribute to improving Human Development.

The Effect of Health Sector Expenditure on the Index of an-Nafs (H3)

The data from the hypothesis testing results indicate that Government Expenditure in the Health Sector has a Positive and Significant Influence on the An-Nafs Index. Therefore, it can be concluded that Government Expenditure in the Health Sector has successfully improved the quality of life or the An-Nafs Index, which is one of the dimensions of IHDI. This expenditure has been efficiently focused on the appropriate objects and targets. This is in line with the theory stated by BPS, which indicates that the programs and efforts of a government that are successful represent the improvement in the quality of life of the population, as measured by the Human Development Index (HDI) (BPS, 2023).

These results are supported by previous research conducted by Kamilia & Widiastuti (2016), juga Matondang (2018), Suhendi & Astuti (2023), serta Pratama & Mandai (2023). The two initial studies state that Government Expenditure in the Health Sector has a positive and significant impact on the formation of the Islamic Human Development Index (IHDI). Although explicitly not directed at the Index of an-Nafs, this is still relevant and can be used as supporting evidence because the Index of an-Nafs is one of the dimensions that forms the IHDI score itself. In the other two studies, the dependent variable (Y) is HDI, not IHDI. However, this still demonstrates that Government Expenditure in the Health Sector can indeed contribute to improving Human Development.

The Effect of Health Sector Expenditure on the Index of An-Nasl (H4)

The data from the hypothesis test results indicate that Government Expenditure in the Health Sector has a negative and significant impact on the An-Nasl Index. Therefore, it can be concluded that Government Expenditure in the Health Sector has successfully controlled the population growth rate or the An-Nasl Index in the East Kalimantan province, as one of the dimensions of IHDI. This means that the population growth rate can be managed, anticipating issues related to demographics, social aspects, economics, and health due to uncontrolled population growth. This expenditure has proven to be efficiently directed towards the right objectives and targets. This is in line with the theory stated by BPS, which suggests that a government's successful programs and actions represent an improvement in the quality of life for the community, as measured by the Human Development Index (BPS, 2023).

These results are supported by previous research conducted by Kamilia & Widiastuti (2016), Putri & Mintaroem (2020), Palaneven et al. (2018) serta Mongan (2019). The two initial studies state that Government Expenditure in the Health Sector has a positive and significant impact on the formation of the Islamic Human Development Index (IHDI). Although explicitly not directed at the Index of An-Nasl but IHDI, this is still relevant and can be used as supporting evidence because the Index of An-Nasl is one of the dimensions that forms the IHDI score itself. In the other two studies, the dependent variable (Y) is HDI, not IHDI. However, this still demonstrates that Government Expenditure in the Health Sector can indeed contribute to improving Human Development.

The Influence of Economic Sector Expenditure on the Index of Al-Maal (H5)

The results of the hypothesis testing show that Government Expenditure in the Economic Sector has a positive and significant impact on the Al-Maal Index. Thus, it can be concluded that Government Expenditure in the Economic Sector has successfully increased the financial level or the Al-Maal Index, which is one of the dimensions of IHDI. The expenditure has proven to be effectively directed at the right objects and targets. This is in line with the theory stated by BPS, that the successful programs and work of a government represent the improvement in the quality of life of the society, measured by the Human Development Index (BPS, 2023).

These results are supported by previous research conducted by Matondang (2018), Kamilia & Widiastuti (2016), Arfiyansyah dan Khusaini (2018) serta Aditia & Dewi (2018). The two initial studies state that Government Expenditure in the Economic Sector has a positive and significant impact on the formation of the Islamic Human Development Index (IHDI). Although explicitly not directed at the Index of Al-Maal but IHDI, this is still relevant and can be used as supporting evidence because the Index of Al-Maal is one of the dimensions that forms the IHDI score itself. In the other two studies, the dependent variable (Y) is HDI, not IHDI. However, this still demonstrates that Government Expenditure in the Economic Sector can indeed contribute to improving Human Development.

The influence of the Regional Budget (APBD) on the IHDI (H6)

The data from the hypothesis testing results indicate that the realization of the Regional Budget (APBD) has a positive and significant impact on the Islamic Human Development Index (IHDI). It can be concluded that government spending has successfully increased the Islamic perspective Human Development Index (IHDI) in the province of East Kalimantan. The government has effectively facilitated the progress of religiosity, intellectual capacity, quality of life, population control, and financial capability. This aligns with the theory stated by BPS, where the programs and efforts of a government that succeed represent the improvement in the quality of life, as measured by the Human Development Index (BPS, 2023).

These results are supported by previous research conducted by Kamilia & Widiastuti (2016), Matondang (2018), Putri & Mintaroem (2020), Dalimunthe & Imsar (2023), Tjodi et al. (2019), Tupamahu et al. (2022), Pramestry (2022), (Maryozi et al., 2022). In the first four studies, it is stated that the realization of APBD by the government has a positive and significant impact on the formation of the Islamic Human Development Index (IHDI). They state that the realization of APBD has a positive and significant impact on the Human Development Index (HDI). In the other four studies, where the dependent variable (Y) is HDI and not IHDI, this is still sufficient to demonstrate that the realization of APBD can indeed contribute to the improvement of the Human Development Index.

CONCLUSIONS

The results of the IHDI scores for the province of East Kalimantan from 2017 to 2022 consistently exceed the threshold of 70.00, categorizing it as high human development. The analysis of the influence of the Regional Revenue and Expenditure Budget (APBD) on IHDI indicates that the realization of APBD by the Government of East Kalimantan has an impact on increasing the IHDI score. The implementation of APBD is considered effective and efficient, targeting the appropriate objects and goals. This is evident in the fact that the expenditure in the field of education influences the increase in the Ad-Dien and Al-'Aql indices, health expenditure influences the increase in the An-Nafs and An-Nasl indices, and economic expenditure influences the increase in the Al-Maal index. It can be concluded that the Government of East Kalimantan has effective programs and initiatives that have successfully enhanced human development. This success is not limited to conventional human development but also extends to an Islamic perspective.

RECOMMENDATIONS

From the research findings, despite the formulation of calculations being extensively covered in scientific studies, the Indonesian government has yet to directly implement these computations. Therefore, it is recommended that the Indonesian government conducts the calculation of the Human Development Index (HDI), formulates its methodology, and subsequently publishes the results through central statistical agencies in each region. This is intended to provide clarity to the public regarding the progress of human development in Indonesia, not only in conventional terms but also within the context of Islam. Previously,

this information could only be obtained from academic research journals and not from the government's official calculations. Furthermore, the high value of HDI should be maintained, and efforts should be made for other provinces that have not yet achieved high scores to learn from and emulate the example set by East Kalimantan. These efforts aim to drive improvements in human development throughout Indonesia and ensure that relevant information is transparently accessible to the public.

FURTHER STUDY

Based on the findings of this research, a suggestion for future researchers is that, since this study is limited to one province, subsequent researchers could broaden the scope by conducting similar research on a national scale. Consequently, more comprehensive information could be obtained regarding the contributions of expenditures in the fields of education, health, and economy to the Islamic Human Development Index (IHDI) on a national level. Additionally, future research could consider incorporating additional variables, such as the impact of macroeconomic variables, monetary policies, fiscal policies, Islamic philanthropy, and other relevant factors on human development from an Islamic perspective. It is anticipated that this approach could yield new information and findings that may serve as a reference in formulating policies to enhance Islamic human development.

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