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Analysis of the Influence of Regional Financial Independence, Capital Expenditure Levels, and Economic Growth on the Human Development Index of Lampung Province for the Period 2015–2022

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Abstract

This study aims to analyze the influence of regional financial independence, capital expenditure levels, and economic growth on the Human Development Index (HDI) in Lampung Province for the period 2015–2022. This study uses a quantitative approach with an associative research type. The data used are secondary data sourced from the Central Statistics Agency (BPS), the Directorate General of Financial Balance (DJPK), and the Regional Government Financial Statements (LKPD). The sampling technique used *saturated sampling* involving 15 districts/cities in Lampung Province during the period 2015–2022. Data analysis was carried out using panel data regression. The results of the study showed that regional financial independence, capital expenditure levels, and economic growth had a positive and significant effect on HDI, respectively. These findings show that improving regional financial capacity, effective capital expenditure allocation, and economic growth can support improving the quality of human development through education, health, and decent living standards.

Keywords Regional Financial Independence, Capital Expenditure, Economic Growth, Human Development Index

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INTRODUCTION

Development is a tool used to achieve the goals of the nation and economic growth is one of the indicators to assess the success of the development of a country. In the Preamble to the 1945 Constitution, the goals of the Indonesian nation are listed, which include advancing the general welfare and educating the life of the nation (Mirza, 2012). One of the most important indicators to describe the success of economic development is the improvement of the quality of human resources. In 1990, *The United Nations Development Programs* (UNDP) formulated human development as a process of expanding human choices in increasing their opportunities to obtain education, health services, income and employment.

The current development paradigm is economic growth measured by human

development seen by the level of human quality of life (Putri, 2023). Lanjouw stated that human development in Indonesia is synonymous with poverty reduction. Investment in education and health will mean more to the poor than non-poor populations, because the main asset of the poor is their gross labor.

The United Nations Development Programme (UNDP) continuously records the development of human development in various countries. Based on the latest UNDP report, in 2022 Indonesia's *Human Development Index* (HDI) score reached the highest number since the COVID-19 pandemic, which was 0.713. This HDI achievement increased by 0.008 points compared to the previous year which was 0.705. For the period between 1990–2022, Indonesia's HDI value increased from 0.523 to 0.713, an increase of 36.33 percent. Based on the HDI status, human development in Indonesia in 2022 is categorized as "high". Currently, Indonesia is ranked in the middle, which is 112th out of 193 countries. Compared to neighboring countries in Southeast Asia, Indonesia is ranked sixth. Indonesia's HDI is below Singapore, Brunei Darussalam, Malaysia, Thailand and Vietnam (Lampung Central Statistics Agency, 2023).

At the national level, the HDI achievement of Lampung Province is still below the provincial average in Indonesia. The average HDI of provinces throughout Indonesia in 2023 is 73.77 and Indonesia's HDI in 2023 has reached 74.39. In general, the trend of increasing HDI occurs in all provinces. In the Sumatra Island region, the average HDI growth of Lampung Province per year during 2020–2023 is higher than all provinces with an achievement of 0.67 percent, the second fastest after South Sumatra Province.

In the last four years, Indonesia's human development status has been classified as high. The HDI status is categorized as high if it has a score of 70≤HDI and moderate status if it has a score of 60≤HDI Human development achievements in Lampung Province in 2023 are in high status along with 27 other provinces in Indonesia. This year, West Kalimantan's human development status is also in the high category. DI Yogyakarta Province and DKI Jakarta Province have become provinces with a very high human development status. DKI Jakarta Province with an HDI of 83.55 and DI Yogyakarta Province 81.09. Meanwhile, the achievements of 4 other provinces still have a medium human development status, namely West Sulawesi Province, East Nusa Tenggara, West Papua and Papua (Lampung Central Statistics Agency, 2023).



Source: Central Statistics Agency, HDI 2023

Figure 1. Human Development Status by Province, 2023

Since 2017, several provinces have been declared to continue to show a high speed of human development nationally. This value shows a change in the category value of the human development index in several provinces (Putri, 2023). Among the top five provinces in accelerating human development in Indonesia, one of them is shown by the province of Lampung. This reflects the existence of development in a positive direction in the Lampung province area. Development in Lampung province is certainly inseparable from the influence of the development process that occurs in the areas under it, namely cities and districts under Lampung province.

One of the important factors in the success of development management in a region is the financial factor. In implementing regional development programs, of course, funds are needed to support their implementation so that they can run well, so that the goals of the development will be achieved. Financial factors can also measure the level of a region's ability to carry out its autonomy. Where regions are expected to be able to finance the implementation of their local government with a reduced proportion of dependence on the central government.

The reality of the fiscal relationship between the central and regional governments is characterized by high central control over the regional development process, this relationship is seen from the low proportion of PAD (Regional Original Revenue) to total regional revenue compared to the amount of subsidies (*Grants*) from the center. Regional Original Revenue (PAD) is used as one of the indicators and benchmarks to achieve development in the implementation of regional autonomy. If PAD becomes the backbone of the source of regional development financing, it is managed by the regions and experiences continuous increases, it will have an impact on increasing the independence of financial resources owned by local governments in government administration, development and services to the community, as well as reducing financing dependence on the central government (Zamzami, 2021).

Public sector expenditure or capital expenditure is related to improving welfare

which is reflected in human development. For example, spending on the health sector is expected to be able to increase life expectancy and reduce the mortality rate of pregnant women and infants as one of the components of human development. The higher the life expectancy rate in an area, it reflects that the people of the area have high living welfare.

The allocation of government expenditure to public expenditure is still relatively low compared to the allocation of the routine expenditure budget, so there are still many regions that have low welfare(Rain, 2023). This is the responsibility of local governments in an effort to meet development needs in their regions by optimizing regional revenue sources so as to meet financing needs in the public sector.

Another factor that also affects human development is economic growth. Economic growth shows an increase in the production capacity of goods and services in a region during a certain period. High economic growth is expected to increase people's income, expand employment opportunities, reduce poverty levels, and increase people's purchasing power. These conditions will indirectly support the improvement of the quality of education, health, and living standards, which are the main components of HDI. Various previous studies have shown mixed results regarding the influence of regional financial independence, capital expenditure, and economic growth on HDI. Some studies have found that these three variables have a positive effect on increasing HDI, while other studies show insignificant results. The difference in the results of these studies shows that there is a research gap that needs to be studied further, especially at the level of Lampung Province which has different economic and fiscal characteristics from other regions in Indonesia.

The selection of the 2015–2022 research period was based on the consideration that the period describes the dynamics of regional development before, during, and after the COVID-19 pandemic. The pandemic has had a considerable impact on economic conditions, regional fiscal capabilities, and the implementation of development. Therefore, this period is considered to be able to provide a more comprehensive picture of the relationship between regional financial independence, capital expenditure, economic growth, and human development in Lampung Province. This research is important because the results are expected to provide information to local governments about the factors that affect the increase in HDI so that they can be considered in the formulation of development policies. In addition, this research is also expected to enrich empirical studies in the field of public economy and regional finance, especially regarding the influence of regional

financial independence, capital expenditure, and economic growth on human development.

Based on this description, it can be understood that the success of human development is not only determined by high economic growth, but also influenced by the ability of local governments to manage finances and allocate development expenditures effectively. Therefore, the author is interested in conducting a research entitled "Analysis of the Influence of Regional Financial Independence, Capital Expenditure Levels and Economic Growth on the Human Development Index of Lampung Province for the 2015–2022 Period."

METHODS

This study uses a quantitative approach with the type of associative research to determine the influence of regional financial independence, capital expenditure levels, and economic growth on the Human Development Index (HDI) in Lampung Province for the period 2015–2022. The data used are secondary data obtained from the Central Statistics Agency (BPS), the Directorate General of Financial Balance (DJPK), and the Regional Government Financial Statements (LKPD). The research population covers all 15 districts/cities in Lampung Province. The sampling technique uses saturated sampling, so that the entire population is used as a sample. The research data covers an eight-year period, namely 2015–2022, with a total of 120 observations. The data analysis technique uses panel data regression to test the influence of independent variables on dependent variables.

FINDINGS AND DISCUSSION

The regression analysis of panel data then used *the Fixed Effect Model* (FEM) to determine the influence of Regional Financial Independence, Capital Expenditure Level, and Economic Growth on the Human Development Index in districts/cities in Lampung Province during the period 2015–2022. The results of the panel data regression estimation using the Fixed Effect Model (FEM) are presented in Table 4.4.

Table 1 Fixed Effect Model *(FEM)* Regression Results

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	67.37889	0.793920	84.86866	0.0000
Regional Financial Independence (X_1)	0.032795	0.003233	10.14369	0.0000
Capital Expenditure Rate (X_2)	0.044129	0.005010	2,547002	0.0009
Economic Growth (X_3)	0.050495	0.142506	2,617281	0.0007

Root MSE	3.046097	R-squared	0.538858
Mean dependent var	68.33183	Adjusted R-squared	0.526932
S.D. dependent var	4.504469	S.E. of regression	3.098171
Akaike Info Criterion	5.132266	Sum squared resid	1113.445
Schwarz criterion	5.225183	Log likelihood	-303.9360
Hannan-Quinn criter.	5.170000	F-statistic	45.18316
Durbin-Watson stat	0.341615	Prob(F-statistic)	0.000000

Based on the regression equation above, it can be interpreted as follows:

Based on the table above, the regression equation of panel data is obtained as follows:

$Y = 67.37889 + 0.032795X_1 + 0.044129X_2 + 0.050495X_3 + e$

1. The constant value of 67.37889 indicates that if Regional Financial Independence (X_1), Capital Expenditure Level (X_2), and Economic Growth (X_3) are considered constant or zero, then the value of the Human Development Index (HDI) is estimated at 67.37889.
2. The regression coefficient of Regional Financial Independence (X_1) of 0.032795 shows that every increase in Regional Financial Independence by 1 unit will increase the Human Development Index (HDI) by 0.032795 units.
3. The regression coefficient of the Capital Expenditure Rate (X_2) of 0.044129 shows that every increase in the Capital Expenditure Level by 1 unit will increase the Human Development Index (HDI) by 0.044129 units.
4. The economic growth regression coefficient (X_3) of 0.050495 shows that every increase in Economic Growth by 1 unit will increase the Human Development Index (HDI) by 0.050495 units.

Hypothesis Test Results

1. Partial Test (t-test)

A statistical test (T test) is used to measure whether or not there is an influence of a partial (individual) independent variable on the bound variable. This test is shown by the criteria, namely if the tcal value > the ttable and the Prob value. < the significance value is 0.05, the free variable partially has a significant effect on the bound variable. Meanwhile, if the tcal value < the ttable and the Prob. > significance value of 0.05, the free variable does not have a significant effect on the bound variable. The ttable for 120 samples is 1.98063. Based on table 4.4, the following conclusions are obtained:

a. The Effect of Regional Financial Independence on the Human Development Index

The variable of Regional Financial Independence (X_1) has a calculated t value of 10.14369, greater than the table t of 1.981 (10.14369 > 1.981), with a significance value of 0.0000 < 0.05. Thus, H_0 is rejected and H_1 is accepted, so it can be concluded that Regional Financial Independence has a positive and significant effect on the Human Development Index.

b. The Effect of Capital Expenditure Levels on the Human Development Index

The variable Capital Expenditure Level (X_2) has a calculated t-value of 2.547002. The absolute value of t-calculated is 2.547002 which is greater than the table t of 1.981 (2.547002 > 1.981), with a significance value of 0.0009 < 0.05. Thus, H_0 is rejected and H_2 is accepted, so it can be concluded that the Capital Expenditure Rate has a positive and significant effect on the Human Development Index.

c. The Effect of Economic Growth on the Human Development Index

The Economic Growth variable (X_3) has a calculated t value of 2.617281 > from the t table of 1.981 (2.617281 > 1.981), with a significance value of 0.0007 > 0.05. Thus, H_0 is rejected and H_3 is accepted, so it can be concluded that Economic Growth has a positive and significant effect on the Human Development Index.

2. Coefficient of Determination Test (R2)

The determination coefficient (R^2) test aims to find out how much independent variables, namely Regional Financial Independence (X_1), Capital Expenditure Level (X_2), and Economic Growth (X_3) are capable of explaining the variation of dependent variables, namely the Human Development Index (HDI). Based on the results of the regression of the panel data, the R-squared value was 0.538858 and the Adjusted R-squared value was 0.526932. The Adjusted R-squared value shows that 52.69% variation in the Human Development Index (HDI) can be explained by the variables of Regional Financial Independence, Capital Expenditure Level, and Economic Growth in the research model. Meanwhile, the remaining 47.31% was explained by other variables outside the research model that were not included in the analysis.

Discussion

The Effect of Regional Financial Independence on the Human Development Index in Lampung Province in 2015-2022

Based on the results of the partial test (t-test), the variable of Regional Financial Independence has a regression coefficient value of 0.032795, a calculated t-value of

10.14369 with a significance level of 0.0000, which is smaller than 0.05. These results show that Regional Financial Independence has a positive and significant effect on the Human Development Index (HDI) in Lampung Province in 2015–2022. Thus, the hypothesis that Regional Financial Independence has a positive effect on HDI is acceptable. This means that the higher the level of financial independence of a region, the higher the achievement of the Human Development Index.

The results of this research are also in accordance with the concept of Human Development introduced by the United Nations Development Programme (UNDP). According to this concept, development is not only measured through economic growth, but also through improving the quality of life of the community which is reflected in the dimensions of health, education, and decent living standards. Local governments that have independent fiscal capabilities tend to be more able to allocate budgets optimally to support the improvement of the quality of human resources. Therefore, increasing regional financial independence will have a positive impact on increasing the value of HDI. Agency Theory explains that the government as an agent is obliged to manage regional finances effectively and accountably to meet the interests of the community as a principal (Jensen & Meckling, 1976).

The phenomenon that occurred in Lampung Province during the 2015–2022 period shows that some districts/cities with relatively high levels of financial independence also have better HDI values than regions with low levels of independence. Bandar Lampung City and Metro City, for example, have stronger fiscal capacity because they are supported by greater Regional Original Revenue. This condition allows local governments to provide more adequate education, health, and public infrastructure development. On the other hand, some districts that are still dependent on transfer funds from the central government tend to have more limited fiscal space so that the improvement in the quality of public services takes place more slowly. This phenomenon shows that the ability of regions to finance development independently is one of the important factors in improving people's quality of life.

The results of this study are also supported by various previous studies. Research conducted by Nugraha and Rahmawati (2022) shows that regional financial independence has a positive and significant effect on the Human Development Index because regions with good fiscal capabilities are able to improve the quality of public services more effectively. Similar findings were also put forward by Sari and Pratama (2021) who stated that increasing the ratio of regional financial independence encourages local governments to be more optimal in financing the education, health,

and infrastructure sectors, thus having an impact on increasing HDI. The results of this study reinforce previous findings that regional fiscal capacity is one of the important factors in human development.

The magnitude of the t-value of 10.14369 shows that the influence of Regional Financial Independence on HDI is very strong compared to other variables in the research model. The positive regression coefficient of 0.032795 also indicates that any increase in Regional Financial Independence will be followed by an increase in the Human Development Index, assuming other variables remain the same. This shows that increasing the ability of regions to explore their own sources of income is a factor that is able to accelerate the improvement of community welfare through the provision of better quality public services.

Based on the results of analysis, theory, empirical phenomena, and previous research, it can be concluded that Regional Financial Independence has an important role in increasing the Human Development Index in Lampung Province. The higher the level of financial independence owned by local governments, the greater the ability of the region to finance development programs oriented to improve the quality of life of the community. Therefore, local governments need to continue to increase Regional Original Income through optimizing local economic potential, increasing the effectiveness of regional tax collection and levies, and managing regional assets productively. With the increase in regional financial independence, development in the education, health, and public service sectors can run more optimally so that it can encourage a sustainable increase in the Human Development Index.

The Effect of Capital Expenditure Levels on the Human Development Index in Lampung Province in 2015-2022

Based on the results of the partial test (t-test), the variable Capital Expenditure Level has a regression coefficient value of 0.044129 with a t-calculation value of -2.547002 and a significance level of 0.0009 (<0.05). These results show that the Capital Expenditure Level has a positive and significant effect on the Human Development Index (HDI) in Lampung Province in 2015–2022. Thus, the hypothesis that the Capital Expenditure Level has an effect on HDI is accepted. This means that every increase in capital expenditure of one unit is followed by an increase in the HDI value of 0.044129 units, assuming other variables remain the same.

This phenomenon can be explained that an increase in local government capital expenditure can encourage an increase in the Human Development Index (HDI) through the provision and improvement of public facilities and infrastructure.

Capital expenditure allocated for the construction of education, health, basic infrastructure, and community service facilities can improve access and quality of services received by the community. These conditions can ultimately improve the quality of education, health degrees, and decent living standards which are the main components in the formation of HDI. Thus, the more optimal the capital expenditure that is realized and directed to the needs of the community, the greater its contribution to improving the quality of life and human development in Lampung Province.

The results of this study are in line with the research of Insani, F. A., & Hendaris, R. B. (2025) and Damayanti, E. (2025) which found that capital expenditure has a positive influence on HDI. The findings explain that capital expenditure allocated by local governments for the development and procurement of public assets can improve the quality of basic services to the community, especially in the fields of education, health, and infrastructure. Increasing the availability and quality of these facilities makes it easier for people to obtain education and health services and improve a decent standard of living. Thus, the greater and more targeted capital expenditure carried out by local governments, the greater the chance of improving the quality of human development as reflected through the Human Development Index (HDI).

Based on this description, it can be concluded that the Capital Expenditure Level has a positive and significant effect on the Human Development Index in Lampung Province during the 2015–2022 period. These results show that the increase in local government capital expenditure contributes to improving the quality of human development in Lampung Province. The allocation of capital expenditure that is right on target for the development of education, health, infrastructure, and public service facilities is able to improve access and quality of basic services received by the community. Thus, the more optimal capital expenditure is realized and managed effectively, the greater its contribution to improving education, health, and decent living standards, which is ultimately reflected in the increase in the Human Development Index (HDI).

The Effect of Economic Growth on the Human Development Index in Lampung Province in 2015-2022

Based on the results of the partial test (t-test), the Economic Growth variable has a regression coefficient of 0.050495 with a t-calculated value of 2.617281 and a significance level of 0.0007 (>0.05). These results show that Economic Growth has a positive and significant effect on the Human Development Index (HDI) in Lampung

Province in 2015–2022. Thus, the hypothesis that economic growth has an effect on HDI is acceptable. This means that the higher the economic growth, the higher the Human Development Index (HDI) in Lampung Province. Increased economic growth reflects an increase in economic activity and community income that can expand people's ability to meet basic needs, such as education, health, and decent living. Thus, an increase in economic growth by one unit is expected to increase the HDI by 0.050495 units, assuming the other variables remain the same.

According to the Grand Theory of Human Development developed by Mahbub ul Haq and the United Nations Development Programme (UNDP), the success of development is not only measured by high economic growth, but also by the improvement of people's quality of life which is reflected through education, health, and a decent standard of living. Economic growth can indeed increase regional and community income, but if the results of this growth are not distributed evenly or are not followed by improvements in public services, then the impact on human development will be limited.

The phenomenon in Lampung Province shows that economic growth during the 2015-2022 period has fluctuated, but in general it still contributes to the improvement of human development. The growth of economic activity can increase employment opportunities, community income, and the government's ability to provide public services. These conditions can ultimately support increasing public access to education, health, and a decent standard of living, thereby helping to encourage an increase in HDI in Lampung Province.

The results of this study show that high economic growth can create better conditions for improving people's welfare, especially through increasing job opportunities, income, and people's purchasing power. Increasing economic activity can also expand the ability of the government and the community to meet basic needs, such as education, health, and a decent standard of living. Thus, better economic growth has the potential to encourage an increase in the Human Development Index (HDI) in Lampung Province.

The findings of this study are in line with the research of Rahmilna, S. F., Zamzami, & Nurhayani. (2026) which states that economic growth has a significant effect on HDI. Human development is influenced by the economic ability of a region to create income, employment opportunities, and access to basic needs of the community. Increased economic growth can strengthen people's purchasing power while increasing the government's capacity to provide public services, especially in the fields of education, health, and infrastructure. Thus, economic growth not only

reflects an increase in production activities, but can also be one of the factors that support improving people's quality of life and the Human Development Index (HDI).

Based on the results of this study, it can be concluded that Economic Growth has a positive and significant effect on the Human Development Index in Lampung Province in 2015–2022. This shows that the higher the economic growth, the greater the opportunity to improve the quality of human development in Lampung Province. Economic growth can increase employment opportunities and people's income and expand the government's ability to provide public services. These conditions support increasing public access to education, health, and a decent standard of living, thus ultimately contributing to the increase in the Human Development Index (HDI).

CONCLUSION

Regional Financial Independence has a positive and significant effect on the Human Development Index (HDI) in Lampung Province in 2015–2022. This shows that the higher the level of regional financial independence, the greater the ability of local governments to finance development programs and public services that are oriented towards improving the quality of life of the community. The ability of the regions to manage their own sources of income provides greater fiscal space to support the education, health, and social development sectors.

The level of capital expenditure has a positive and significant effect on the Human Development Index (HDI) in Lampung Province in 2015–2022. These results show that the higher the level of capital expenditure allocated and realized by the local government, the greater its contribution to improving the quality of human development in Lampung Province. Capital expenditure directed at the development of education, health, infrastructure, and public service facilities can improve access and quality of basic services to the community. Thus, effective and targeted capital expenditure management can support the improvement of education, health, and decent living standards which is ultimately reflected in the increase in HDI.

Economic Growth has a positive and significant effect on the Human Development Index (HDI) in Lampung Province in 2015–2022. This shows that the higher the economic growth, the greater the opportunity to improve the quality of human development in Lampung Province. Economic growth can increase job opportunities, income, and people's purchasing power, while strengthening the government's ability to provide public services. These conditions can increase

people's access to education, health, and a decent standard of living, thereby ultimately encouraging an increase in the Human Development Index (HDI).

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