



The Effect of Regional Budget Planning and Realisation on the Human Development Index in North Gorontalo Regency, Gorontalo Province

Deisy Sandra Maryana Datau^{1*}, Zuchri Abdussamad², Muchtar Ahmad³

^{1,2,3}State University of Gorontalo, Indonesia

Correspondent: deisysandramaryanadatau@gmail.com¹

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ABSTRACT: This study aims to analyze the relationship between Regional Revenue and Expenditure Budget Planning (APBD Planning) and APBD Realization towards the achievement of the Human Development Index (HDI) in North Gorontalo Regency. This study uses a quantitative survey approach to analyze respondents' perceptions regarding the influence of budget governance on the Human Development Index (HDI). Respondents consisted of 67 individuals directly involved in the planning, budgeting, and implementation of the APBD. It should be emphasized that this study measures the extent to which these actors assess the influence of governance on development outcomes, and not directly measures changes in HDI statistics. Data were analyzed using multiple linear regression through SPSS version 25 to test the significance of the relationship between variables. The results of the study indicate that Regional Budget Planning and Regional Budget Realization have a positive and significant relationship with respondents' perceptions of the achievement of HDI indicators, which include dimensions of health, education, and a decent standard of living. This finding indicates a unidirectional relationship where respondents' better assessments of the quality of planning and effectiveness of budget realization are related to their high perceptions of the achievement of human development indicators. The R^2 value of 0.413 indicates that the two variables together explain 41.3% of the variation in perceptions of HDI achievement, while dependency is influenced by other factors outside the research model. This study provides an initial overview of the relationship between regional officials' perceptions of the quality of regional budget management and their perceptions of human development outcomes at the regional level. Limitations include the use of perceptual instruments, the cross-sectional design, and the focus on a single district. Further research is recommended using HDI objective data and longitudinal or panel data designs to gain a stronger understanding of the dynamics of the relationship between budget governance quality and human development.

Keywords: Budget Planning; Budget Realization; Human Development Index (HDI); Local Fiscal Management



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INTRODUCTION

Human development remains a key national development goal, as it encompasses aspects of health, education, and a decent standard of living, as measured by the Human Development Index (HDI). The HDI assessment of Indonesia's development shows an increase in the HDI in recent

The Effect of Regional Budget Planning and Realisation on the Human Development Index in North Gorontalo Regency, Gorontalo Province

Datau, Abdussamad and Ahmad

years. According to data released by the Central Statistics Agency (BPS), Indonesia's HDI was 74.39 in 2023 and increased to 75.02 in 2024. This reflects improvements in life expectancy and health, knowledge, and a decent standard of living. (Badan Pusat Statistik RI, 2025). However, these statistical advances often mask complexities at the operational level, particularly regarding how regional budget processes actually contribute to these achievements. This reflects increases in life expectancy, health, knowledge, and a decent standard of living nationally. While these macro trends demonstrate progress, success depends heavily on effective fiscal management at the regional level. North Gorontalo Regency, as an integral part of national development, faces an urgent need to synchronize regional budget planning and implementation to align with these rising human development standards.

One regional fiscal instrument that has the potential to significantly impact HDI is the Regional Revenue and Expenditure Budget (APBD). The APBD is a tool for planning, allocating, and implementing public programs in the region. The quality of APBD planning and the alignment of sectoral priorities with community needs are essential foundations for optimizing the budget. However, the effectiveness of the budget in transforming inputs into human development outcomes depends heavily on institutional capacity and accurate execution on the ground. Although the technical guidelines of the Indonesian Institute of Education (IKPA) and the Ministry of Finance emphasize the importance of budget absorption and achieving results, quality planning does not always guarantee tangible impact when faced with implementation risks or weaknesses in operational governance. (Kementerian Keuangan RI, 2024)

From an empirical review in a regional context, there are some variations in the results: some studies find that spending on education, health, and economic functions has a significant positive effect on HDI, while others find that one or more expenditure components have a significant negative effect, but only on one expenditure component. A panel data study of 508 districts/cities from 2017 to 2022 shows that the realization of spending on education, health, economics, civil services, and goods/services has a significant positive effect on HDI, while spending on capital has a negative effect (Sari et al., 2025). This strengthens the hypothesis that the type and effectiveness of spending are as important as the size of the budget (Lona et al., 2023; Raafi Melati Putri & Indri Yuliafitri, 2023). However, these results demonstrate that the relationship between the regional budget and HDI is contextual and dependent on high-quality implementation. (Imantria & Kurnia, 2024)

While previous studies have examined the relationship between local government spending and improvements in the Human Development Index (HDI), this study makes a novel contribution by highlighting that many previous studies tend to focus more on spending realization or the proportion of sectoral allocations. On the other hand, there is still room to examine whether the quality of the planning process such as consistency of RPJMD, RKPD, APBD, development of results-based performance indicators, and level of public participation has a significant role in ensuring the achievement of human development targets. The Human Development Index (HDI) (Laily, 2015; Rahma, 2019). Meanwhile, the contribution of planning as a strategic process in regional fiscal management has not received empirical attention (Yunus, 2014).

The Effect of Regional Budget Planning and Realisation on the Human Development Index in North Gorontalo Regency, Gorontalo Province

Datau, Abdussamad and Ahmad

This contrasts with previous research, which has been confirmed by recent developments on a global scale. The study, "Public Expenditure, Growth, and Human Development Index: Insights from a Global Panel," based on panel data from 65 countries over the period 1991-2020, using fixed effects and GMM, shows that spending on education, health, and public consumption has a significant and consistent influence on the increase in the HDI index. (Nayak, 2025) Meanwhile, comparative research in South Asia, such as "Public Sector Efficiency in Providing Social Services and its Impact on Human Development: A Comparative Study of Health and Education Expenditures in India, Pakistan, and Bangladesh," shows that spending effectiveness, not spending volume, largely determines the impact of social spending on human development (Sattar, 2021); spending on education and health has a different impact in each country depending on the efficiency of the bureaucracy and the quality of public services. (M Al Mamun et al., 2025)

In line with national and local findings regarding the determinants influencing the planning and realization of regional budgets (APBD) on the HDI, (Paramita, 2020; Sutono, 2022) this study cites research findings stating that "the quality of fiscal governance and the effectiveness of budget conversion for public services" Regardless of the factors influencing APBD realization, the HDI APBD has increased, and the HDI APBD is increasingly influenced by APBD allocations to the education and health sectors (Priyadharsini et al., 2023). In line with the findings of factors influencing HDI performance from local research. The findings (Sitanggang et al., 2025) reinforce that the difference between budget plans and actual implementation, together, is an important factor moderating regional development performance. (Hikmah et al., 2025; Purnomo et al., 2021) Low budget absorption has more than just halted the improvement of community welfare indicators. Meanwhile, the results of the analysis, (Badan Pusat Statistik RI, 2025) This suggests that the increase in the national Human Development Index (HDI) is uneven across regions. Provinces with more effective public social spending, not just higher spending, tend to experience faster HDI growth (Chugunov et al., 2018). Several other local studies support the view that harmonization between planning documents and the effective implementation of education/health programs plays a greater role than the budget size itself. This is why regional-level research is still urgently needed to understand the extent to which variations in fiscal capacity, planning quality, and spending realization influence HDI achievement across districts/cities in Indonesia (Adnan et al., 2025).

Although numerous national and local studies have examined the relationship between regional expenditure and human development, several research gaps remain that have not been adequately addressed. First, most studies focus more on the amount of spending in the education and health sectors than on the quality of previous regional budget (APBD) planning, even though the alignment of the RPJMD-RKPD-APBD documents is a crucial factor in translating budgets into development outcomes, (Natisation et al., 2022; Tohopi et al., 2021) Second, previous studies tend to assess expenditures based on functional categories, while the deviation between planned and actual budgets, which reflects governance effectiveness, is rarely used as a key variable. Third, there is still limited research at the district/city level that comprehensively explores the qualitative dimensions of the budget planning and governance process. Previous studies generally focus more on analyzing aggregate expenditure figures. Fourth, institutional variables such as fiscal capacity, bureaucratic efficiency, and budget management quality have not been widely included as control

The Effect of Regional Budget Planning and Realisation on the Human Development Index in North Gorontalo Regency, Gorontalo Province

Datau, Abdussamad and Ahmad

variables, resulting in findings that do not fully reflect the actual conditions of local governments. Fifth, there is a lack of strong empirical evidence on how the combination of planning quality and budget absorption levels simultaneously affect HDI achievement, opening up new opportunities for more integrative and multi-level data-driven research to more robustly explain this relationship.

This study aims to comprehensively analyze how the quality of regional budget planning contributes to the achievement of the Human Development Index (HDI) at the regional level. Specifically, this study will evaluate the influence of the consistency and effectiveness of planning documents (RPJMD-RKPD-APBD) on variations in HDI achievement, while also measuring the impact of APBD realization, both by function and type of expenditure, on improving the dimensions of health, education, and a decent standard of living. Furthermore, this study aims to identify the most strategic and efficient expenditure components in driving improvements in the HDI indicator, thereby providing strong empirical evidence for regional governments in designing APBDs that are oriented not only towards meeting budget absorption targets but also towards optimizing sustainable human development outcomes.

METHOD

The method employed in this study is described to discuss research design, population and sample, research site, data collection instruments, data collection procedures, techniques used to analyse the data, as well as ethical considerations of the research. It is worth noting that the methodology is not specifically devised to measure objective changes in the HDI, but rather to gain an explicit understanding of regional budget actors' perceptions on how budget governance impacts human development performance.

This study was a quantitative research with cross-sectional methods to analyze human development index relationship of APBD Planning Regional Budget and regional budget implementation in North Gorontalo Regency. The study is not intended to determine causative or predictive effects. However, it aims at revealing the statistical associations from the perceptions and experiences of regional fiscal governance stakeholders. The selection of the respondent was conducted purposively based on the officials directly involved in regional fiscal management, specifically namely members of TAPD, Regional Government Budget Team; members of Banggar DPRD (Budget Committee) and officials from OPD (Regional Apparatus Organization).

The primary data were gathered using well-structured questionnaires distributed to 67 potential respondents. The collected data reflect subjective assessments and institutional positions on quality of budget planning, performance of the budget realisation and perceived results in relation to dimensions of human development.

The population in this study was 145 regional apparatus that were related to the planning, organizing, implementing and monitoring of North Gorontalo Regency regional budget. The group consisted of the Regional Secretary, BPKAD, BAPPEDA (Bureau for Provisions and Development Planning), Inspectorate I-III; assistant I- III, DPRD (Regency Assembly) leaders and its members, heads of technical sector offices, sub-district head/Quarter head and Village Head.

The Effect of Regional Budget Planning and Realisation on the Human Development Index in North Gorontalo Regency, Gorontalo Province

Datau, Abdussamad and Ahmad

A purposive sampling procedure was employed, and 67 participants were chosen according to the following criteria:

1. Active participation in the development, implementation or oversight of APBD;
2. Presence at budget negotiations, planning sessions or technical execution of the budget;
3. Institutional obligation for financial transparency and performance assessment.

This sampling procedure obtained data that were informed by judgments of actors who had direct experience in regional budget governance.

The study was carried out in North Gorontalo Regency, province of Gorontalo, Indonesia. As an underdeveloped area with different fiscal, infrastructure, and socio-economic status, North Gorontalo Regency is a good context to investigate how regional budget governance is regarded as relationship between with its human development achievement at the local level.

Data collection was conducted at all regency government agencies and administrative offices.

The primary data collection tool was a structured interview schedule which sought to design model from concepts of public finance governance, regional budget managements and human development frameworks.

The questionnaire was designed based on three mains constructs:

1. APBD Planning (X1)

The indicators reflected respondents' perception on legitimacy, transparency, accountability, efficiency effectiveness and community participation in the budget plan process.

2. APBD Realisation (X2)

Variables included perceptions related to regional revenue realization, expenditure realization, and financing realization.

3. Human Development Index (Y)

Measures assessed participants' appraisals of access to health care, quality and significance of educational attainment, and standard of living in the community.

All items were rated on a 5-point Likert-type scale ranging from 1 = strongly disagree to 5 = strongly agree. The study was piloted to test reliability and for expert opinion before distribution of the tool.

Data collection spanned a three-week period and was implemented in the following manner:

1. Gaining ethical clearance from the North Gorontalo Regency Government that granted permission and related entities;
2. Handing out questionnaires to potential participants in person after coordinating with the related institutes;

The Effect of Regional Budget Planning and Realisation on the Human Development Index in North Gorontalo Regency, Gorontalo Province

Datau, Abdussamad and Ahmad

3. Giving clear guidelines to respondents and receiving their informed consent beforehand; Offering verbal and attitudinal guarantees as a follow up of instructions, just before the actual commencement of the project.
4. Receipt of returned and completed questionnaires, and checking their completion and eligibility;
5. Data were coded and then enter in to SPSS version 25 for analysis.

Data were analyzed in SPSS 25 as follows:

1. Descriptive Statistics

To profile respondents and describe the distribution of each variable.

2. Classical Assumption Tests

To check the fitness of the regression model, tests for normality, multicollinearity and heteroscedasticity were carried out.

3. Multiple Linear Regression Analysis

Applied for analyze statistical association by perceived of APBD Planning (X1), perceived of APBD Realisation (X2), and perceived HDI performance (Y). The regression findings are read as suggestive of associations (and sometimes directionality), not treatment effects.

4. Hypothesis Testing

t-tests to examine partial associations;

F-test to examine simultaneous associations;

R^2 to indicate the proportion of variance in the perception of HDI that was explained by the independent variables.

The research was conducted following good ethical practices, such as informed consent, anonymity and confidentiality. The respondents were explained the objective of the study, their participation being voluntary and they have right to withdraw from the study at any point. No personal information was saved and all data were applied to academic research. This study was ethically approved by the Ethikum committee of the Public Administration Graduate Program, Gorontalo State University.

RESULT AND DISCUSSION

Descriptive Statistical Analysis of Human Development Index Variable (Y)

The data used in this study are primary data focused on public policy evaluation. These data were obtained through the distribution of questionnaires to officials in North Gorontalo Regency who manage the budget. The main focus of this instrument was to explore respondents' perceptions regarding the extent to which the planning and implementation of the Regional Budget (APBD)

The Effect of Regional Budget Planning and Realisation on the Human Development Index in North Gorontalo Regency, Gorontalo Province

Datau, Abdussamad and Ahmad

have effectively contributed to improving the Human Development Index (HDI) in the region. In this study, 67 questionnaires were distributed. Based on the returned questionnaires, a general overview of respondents' answers was obtained, reflecting the effectiveness of regional budget allocation in supporting the achievement of HDI dimensions, such as health, education, and a decent standard of living, as shown in the following table:

Table 1. Descriptive Test Results for the HDI Variable (Y)

HUMAN DEVELOPMENT INDEX (83.28%)									
Itemnan statement	Scale					Score	Mean	F(%)	Category
	1	2	3	4	5				
The public can access basic health services (community health centers, clinics, integrated health service posts).	0	6	12	34	15	259	3.86	77.31	Good
Comprehensive healthcare services	0	22	8	17	20	236	3.52	70.44	Good
Health services are available when people are sick or need routine check-ups.	0	0	0	29	38	306	4.57	91.34	Very good
The community had undergone routine health checks in the past year.	0	0	2	22	43	309	4.61	92.23	Very good
Health						1190	4.44	84.55%	Very good
Children can access government-run primary and secondary education.	0	0	0	34	33	301	4.49	89.85	Very good
The quality of formal education in regional schools is adequate.	0	22	8	17	20	236	3.52	70.44	Good
People have high expectations of completing education up to university level.	0	0	2	33	32	298	4.45	88.95	Very good
Local government support in improving access and quality of education for the community on a regular basis.	0	6	12	34	15	259	3.86	77.31	Good
Education						1094	4.08	83.35%	Very good
Sufficient income to meet basic needs (food, clothing, shelter)	0	0	2	35	30	296	4.42	88.35	Very good
The community's ability to meet non-basic needs (education, health, transportation)	0	21	9	17	20	236	3.52	70.44	Good

The Effect of Regional Budget Planning and Realisation on the Human Development Index in North Gorontalo Regency, Gorontalo Province

Datau, Abdussamad and Ahmad

HUMAN DEVELOPMENT INDEX (83.28%)									
Itemnan statement	Scale					Scor e	Mean s	F(%)	Category
	1	2	3	4	5				
The housing conditions are suitable for the community.	0	0	2	24	41	307	4.58	91.64	Very good
The purchasing power of people in your area has increased over the past two years.	0	6	12	34	15	259	3.86	77.31	Good
Decent Standard of Living						1098	4,095	81.93%	Very good

Source: Processed questionnaire data (2025)

Descriptive Statistical Analysis of Regional Budget Planning Variables (x_1)

The data used in this study are primary data focused on public policy evaluation. The data were obtained through the distribution of questionnaires to respondents, namely officials/planning apparatus in North Gorontalo Regency who have the authority to prepare regional budgets. The main focus of this instrument is to explore respondents' perceptions regarding the effectiveness of Regional Budget Planning (X_1) in accommodating strategic programs that have a direct impact on the achievement of the Human Development Index (HDI). In this study, 67 questionnaires were distributed. Based on the results of the questionnaires that were returned and analyzed, a general overview of respondents' answers was obtained, reflecting the extent to which budget planning has been aligned with efforts to improve the quality of life, education, and public health in North Gorontalo Regency, as can be seen in the following table:

Table 2. Descriptive Test Results for APBD Planning Variables (x_1)

REALIZATION OF THE REGIONAL APBD (80.42)									
Statement items	Scale					Score	Means	F(%)	Category
	1	2	3	4	5				
Regional governments have the ability to generate regional income (PAD)	0	22	8	17	20	236	3.52	70.44	Good
Local governments effectively utilize revenue sources from central government transfers.	0	2	0	21	44	308	4.6	91.94	Very good
Local governments optimize other legitimate sources of revenue (e.g. grants, donations, etc.).	0	21	9	17	20	236	3.52	70.44	Good
The level of achievement of regional revenue targets during the last fiscal year has increased.	0	0	0	30	37	305	4.55	91.04	Very good
Realization of Regional Revenue						1085	4.55	80.96 %	Very good

The Effect of Regional Budget Planning and Realisation on the Human Development Index in North Gorontalo Regency, Gorontalo Province

Datau, Abdussamad and Ahmad

REALIZATION OF THE REGIONAL APBD (80.42)									
Statement items	Scale					Score	Means	F(%)	Category
	1	2	3	4	5				
The regional government implements the expenditure budget in accordance with the established budget plan.	0	0	0	24	43	311	4.64	92.83	Very good
Local governments are efficient in spending their budgets on public services.	1	1	9	23	32	288	4.3	85.97	Very good
Allocation and realization of regional expenditures in accordance with the priority needs of the community.	0	20	10	17	20	236	3.52	70.44	Good
Realization of Regional Expenditure						835	4.15	83.08 %	Very good
Regional governments are able to manage financing to cover regional budget deficits.	0	22	8	17	20	236	3.52	70.44	Good
The implementation of regional financing has been carried out in a transparent and accountable manner.	0	0	0	31	36	304	4.54	90.74	Very good
Regional funding is used for productive and sustainable activities.	0	21	9	17	20	236	3.52	70.44	Good
Realization of Regional Financing						776	3.86	77.21 %	Very good

Source: Processed questionnaire data (2025)

Descriptive Variable of APBD Realization (x₂)

The data used in this study are primary data collected through the distribution of questionnaires to regional officials in North Gorontalo Regency. The main focus of this research instrument is to evaluate the extent to which the Realization of the Regional Budget (X₂) is in line with efforts to achieve regional development targets, especially those related to the Human Development Index (HDI) dimension. In this study, 67 questionnaires were distributed to respondents who have authority in budget implementation. Based on the results of the questionnaires that were returned and analyzed, a general overview of respondents' answers was obtained regarding the effectiveness of the use of regional budgets in intervening in health indicators, education, and decent living standards for the community in North Gorontalo Regency in this study can be seen in the following table:

The Effect of Regional Budget Planning and Realisation on the Human Development Index in North Gorontalo Regency, Gorontalo Province

Datau, Abdussamad and Ahmad

Table 3. Descriptive Test Results for the APBD Realization Variable (x_2)

REALIZATION OF THE REGIONAL APBD (80.42)										
Statement items	Scale					Score	Mean	F(%)	Category	
	1	2	3	4	5					
Regional governments have the ability to generate regional income (PAD)	0	22	8	17	20	236	3.52	70.44	Good	
Local governments effectively utilize revenue sources from central government transfers.	0	2	0	21	44	308	4.6	91.94	Very good	
Local governments optimize other legitimate sources of revenue (e.g. grants, donations, etc.).	0	21	9	17	20	236	3.52	70.44	Good	
The level of achievement of regional revenue targets during the last fiscal year has increased.	0	0	0	30	37	305	4.55	91.04	Very good	
Realization of Regional Revenue						1085	4.55	80.96%	Very good	
The regional government implements the expenditure budget in accordance with the established budget plan.	0	0	0	24	43	311	4.64	92.83	Very good	
Local governments are efficient in spending their budgets on public services.	1	1	9	23	32	288	4.3	85.97	Very good	
Allocation and realization of regional expenditures in accordance with the priority needs of the community.	0	20	10	17	20	236	3.52	70.44	Good	
Realization of Regional Expenditure						835	4.15	83.08%	Very good	
Regional governments are able to manage financing to cover regional budget deficits.	0	22	8	17	20	236	3.52	70.44	Good	
The implementation of regional financing has been carried out in a transparent and accountable manner.	0	0	0	31	36	304	4.54	90.74	Very good	
Regional funding is used for productive and sustainable activities.	0	21	9	17	20	236	3.52	70.44	Good	
Realization of Regional Financing						776	3.86	77.21%	Very good	

Source: Processed questionnaire data (2025)

Hypothesis Testing

Normality Test

The normality test in this study used histogram graphs and probability plot graphs. The normality test used the SPSS 25 statistical application.

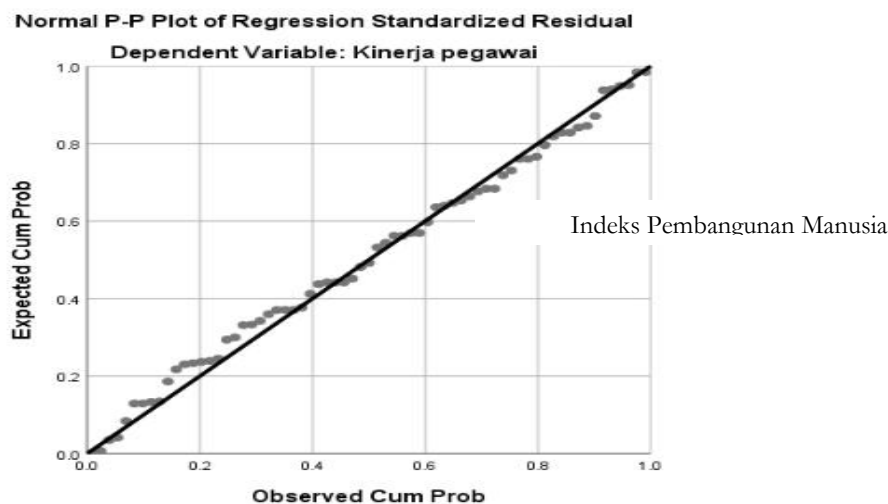


Figure 1. Shows a distribution that follows the direction of the lines around the diagonal line, so it can be concluded that the data is normally distributed.

Multicolony Testing

Multicollinearity testing aims to determine whether there is a correlation between independent variables in a regression model. A regression model is considered good if there is no deviation from the classical assumption of multicollinearity, namely the existence of a linear relationship between the independent variables (Naufal, 2020). Multicollinearity testing can be performed using the Variance Inflation Factor (VIF). If the tolerance value is > 0.1 or the VIF value is < 10 , it can be concluded that there is no multicollinearity among the independent variables. In this study, SPSS statistics were used for multicollinearity testing 25.

Table 4. Multicollinearity Test

		Coefficient ^a						
		Unstandardized Coefficients		Standardized Coefficient	T	Signa ture.	Collinearity Statistics	
Model		B	Standard Error	Beta			Toleran ce	VIF
1	(Constant)	22,072	4,747		4,650	0,000		
	Regional Budget Planning	.354	0.109	0.368	3,241	0.002	.711	1,407
	Regional Budget Realization	.355	.111	0.365	3,209	0.002	.711	1,407

a. Dependent Variable: Human Development Index

Source: SPSS 25 Processed Data Output (2025)

Table 4 shows that the two independent variables, namely APBD Planning (X1) and APBD Realization (X2), have a tolerance value of 0.711, which means the value is above 0.1. Furthermore, the VIF of both variables is less than 10. Thus, it can be concluded that the independent variables in this study do not show multicollinearity.

Heteroscedasticity Test

Heteroscedasticity testing is performed to determine whether there is an imbalance in variance in the regression model from one observation to another. A good regression model is one that does not exhibit heteroscedasticity. Heteroscedasticity can be detected by looking for certain patterns in a scatterplot. The following is a heteroscedasticity test using statistical applications. 25:

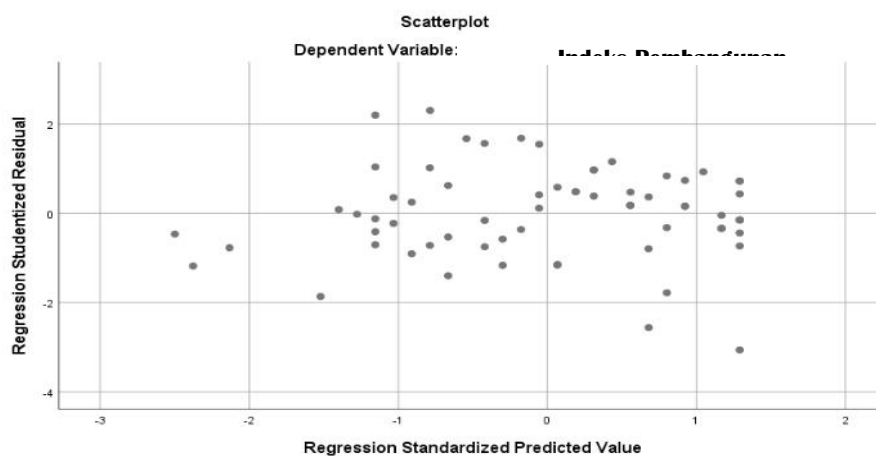


Figure 2. Heteroscedasticity Test

Source: SPSS 25 Processed Data Output (2025)

Based on Graph 2, the heteroscedasticity test shows that the points are scattered above and below the number 0 on the Y-axis and do not form a specific or clear pattern. Therefore, it can be concluded that, based on the graph, there is no evidence of heteroscedasticity.

Multiple Linear Regression

The analysis used to determine the relationship between the independent variable and the dependent variable is multiple linear regression analysis.

The Effect of Regional Budget Planning and Realisation on the Human Development Index in North Gorontalo Regency, Gorontalo Province

Datau, Abdussamad and Ahmad

Table 5. Multiple Linear Regression

Model	Coefficient ^a					
	Unstandardized Coefficients		Standardized Coefficient	T	Signat ure	Collinearity Statistics
	B	Standar d Error	Beta			Tolera nce
1 (Constant)	22,072	4,747		4,650	0,000	
Regional Budget Planning	.354	0.109	0.368	3,241	0.002	.711
Regional Budget Realization	.355	.111	0.365	3,209	0.002	.711

a. Dependent Variable: Human Development Index

Source: SPSS 25 Processed Data Output (2025)

Based on the results of the analysis above, the multiple linear regression model is as follows:

$$\hat{Y} = 22.072 + 0.354 + 0.355 + e$$

Based on the regression equation model, the following can be interpreted:

The constant value of 22.072 indicates an average value of 22.072 for the Human Development Index variable, with the APBD Planning and APBD Realization variables remaining constant. The regression coefficient value of variable X1 (APBD Planning) of 0.354 indicates that every 1 unit increase in the quality of APBD planning is associated with an increase in the perception of HDI achievement by 0.354 units. Similarly, the regression coefficient value of variable X2 (APBD Realization) of 0.355 indicates that every 1 unit increase in the effectiveness of APBD realization is associated with an increase in the perception of HDI achievement by 0.355 units, assuming other variables in the model remain constant.

t-test (Partial)

Hypothesis testing for the t-test was conducted to examine the partial effect of the independent variables (APBD Planning and APBD Realization) on the dependent variable (HDI). The test was conducted by examining the t-table columns and the calculated t-values in the coefficient table. The confidence level used was 95% or a significance level of 5% (= 0.05).

Ho: t-count ≤ t-table (meaning there is no positive influence of each independent variable on the dependent variable partially).

Ha: t-count > t-table (meaning there is a positive influence of each independent variable on the dependent variable partially).

This test uses SPSS Statistics 25, and the results can be seen in the table below:

Table 6. Partial Test (t-test)

		Coefficient ^a						
		Unstandardized Coefficients		Standardized Coefficient	T	Signat ure.	Collinearity Statistics	
Model		B	Standard Error	Beta			Toleranc e	VIF
1	(Constant)	22,072	4,747		4,650	0,000		
	Regional Budget Planning	.354	0.109	0.368	3,241	0.002	.711	1,407
	Regional Budget Realization	.355	.111	0.365	3,209	0.002	.711	1,407

a. Dependent Variable: Human Development Index

Source: SPSS 25 Processed Data Output (2025)

If the t-count value is greater than the t-table value, then the hypothesis is accepted. It is known that the t-table value is 1.670. Based on the table above, the hypothesis (APBD Planning on HDI) is accepted. It is known that the t-count value is 3.241 ($3.241 > 1.670$), so H_0 is rejected and H_a is accepted. Similarly, the hypothesis (APBD realization on HDI) is also accepted. It is known that the t-count value is 3.209 and the t-table value is 1.670. Therefore, it can be concluded that the t-count value is greater than the t-table value ($3.209 > 1.670$), so H_0 is rejected and H_a is accepted.

F Test (Simultaneous)

The F-test in this study aims to determine the combined effect of human resource competency and financial compensation on employee performance. This test is conducted by examining the F column and the significance value in the ANOVA table. The following are the results of the simultaneous test (F-test):

Table 7. Simultaneous Test (F Test)

ANOVA ^a						
Model	Sum of Squares	df	Mean Square	F	Signature.	
1 Regression	554,604	2	277,302	22,492	0.000 ^b	
Remainder	789,037	64	12,329			
Total	1343,642	66				

a. Dependent Variable: Human Development Index

b. Predictors: (Constant), Regional Budget Realization, Regional Budget Planning

Source: Processed Data from SPSS Output

Based on the table above, it can be seen that the calculated F-value is (22.492), while the F-table value at the 5% significance level is (3.98). Therefore, it can be concluded that the calculated F-value (22.492) is greater than the F-table value (3.98), which means that simultaneously, APBD planning and APBD realization influence the Human Development Index.

Coefficient of Determination Test

Calculations using SPSS 25 will provide information or results regarding the coefficient of determination (R²) to answer the research questions. The following information relates to this: the coefficient of determination (R²) essentially measures the extent to which a model is able to explain variation in the dependent variable. The coefficient of determination value ranges between zero and one. The data analysis yielded the following results:

Table 8. Determination Test

Model	R	R Squared	Adjusted R Squared	Standard Error of Estimate	Change Statistics				
					Change in R Squared	Change F	df1	df2	Sig. F Change
1	0.642 ^a	.413	0.394	3,511	.413	22,492	2	64	0,000

a. Predictors: (Constant), Regional Budget Realization, Regional Budget Planning
 b. Dependent Variable: Human Development Index

Source: SPSS 25 Processed Data Output (2025)

The findings indicate a statistically significant relationship between APBD planning and perceptions of HDI performance based on respondents' assessments, it can be seen that the determination coefficient adjusted for the r-square value is 0.413. Therefore, it can be concluded that the variation of the independent variables of Regional Budget Planning (X1) and Regional Budget Realization (X2) in explaining the dependent variable of the Human Development Index (Y) is 0.413 or 41.3%. Meanwhile, 58.7% is influenced by other variables not examined and explained in this study.

The Influence of Regional Budget Planning on the Human Development Index

Based on the research results, it was found that APBD planning is related to the perception of the achievement of the Human Development Index (HDI) (Priyadharsini et al., 2023). Theoretically, this relationship is reflected through the qualitative dimension of planning, where public participation and transparency are perceived to be able to encourage more relevant budget allocations for basic services. An inclusive planning process allows for more accurate identification of community needs in the health and education sectors, so that fiscal resources are associatively aligned with efforts to improve the quality of life of the community. Therefore, it can be concluded that the first hypothesis regarding the relationship between APBD planning and the perception of HDI in North Gorontalo Regency is accepted. The results of this study are indicated by the results of the t-test calculation (partial) using SPSS 25. The calculation shows that the APBD planning variable has a positive and significant relationship with the perception of HDI. This means that the APBD planning that is considered better goes hand in hand with the tendency for a more positive perception of HDI. However, the results of the t-test calculation need to be interpreted carefully because the HDI variable in this study is only reviewed from a planning perspective.

The Effect of Regional Budget Planning and Realisation on the Human Development Index in North Gorontalo Regency, Gorontalo Province

Datau, Abdussamad and Ahmad

The descriptive analysis shows that respondents rated the Regional Budget Planning variable (X1) at an average score of 90.37%. This indicates that, from the perspective of regional officials, the planning process is perceived as having been carried out systematically. However, this high score reflects internal assessments and should be interpreted as a perceptual evaluation rather than an objective performance measurement, (Koloca et al., 2021).

This is in line with a study on the relationship between the Regional Budget (APBD) and perceptions of the Human Development Index (HDI) and Economic Growth in Kerinci Regency. This finding is consistent with research by (Aditya et al., 2024), which showed a positive relationship between APBD allocation and a tendency to strengthen the Human Development Index (HDI) and economic growth in Kerinci Regency during the 2013-2022 period. The study aimed to analyze the extent to which APBD planning and implementation align with the achievement of the Human Development Index (HDI) and other macroeconomic indicators. The results of this study can be analyzed through the indicators with the highest scores, which reflect the perception that the regional budget planning process has adequately involved various stakeholders (Lopez-Carreiro et al., 2023). Officials perceived there was room to provide input through an open consultation mechanism, where the aspirations of various parties were accommodated in budget preparation. This high level of participation correlates with strengthened support for budget policies aimed at improving the quality of life of the community (Chugunov et al., 2018).

While still in the "Very Good" category and not significantly behind other indicators, legitimacy ranked lowest. Legitimacy refers to the extent to which the regional budget planning process is perceived as legitimate, fair, and in accordance with applicable regulations and norms. A slightly lower score on this indicator indicates a gap in respondents' understanding of complex formal mechanisms, such as input procedures into the Regional Government Information System (SIPD) or changes to provisions in Law No. 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (HKPD Law). Uncertainty in adapting to these new technical procedures often presents an institutional barrier, despite the implementation of transparency principles. Nevertheless, the 89.25% achievement still demonstrates that fundamentally, the planning process has been operating at a very adequate standard. Meanwhile, Transparency (91.78%) ranked second highest. This indicates that information regarding APBD planning is easily accessible, clear, and open to stakeholders. Accountability (89.69%) ranked slightly above legitimacy. This means that officials feel that APBD planners can be held accountable for their decisions and use of resources (Grimmelikhuijsen et al., 2017). After conducting statistical tests, the regression coefficient value for variable X1 (APBD Planning) was 0.354 or 35.4%. Although the focus of this study was on legitimacy, the gap in the legitimacy indicator, although small, is worth noting. More intensive socialization and communication are needed regarding the legal basis, regulations, and standard procedures in APBD planning. (Septiana et al., 2020) Ensure that each planning stage follows all applicable laws and regulations so that there is no doubt about its legitimacy. This will strengthen the foundation of the entire planning process, which is already participatory and transparent. (Hulinggi et al., 2020; Natision et al., 2022) Overall, these findings are very encouraging and indicate that North Gorontalo Regency is on the right track in implementing good governance principles in its regional budget planning

(Djafar et al., 2025; Rafizon & Ariany, 2024). Although perceptions of APBD planning are already very good, this study shows that ongoing efforts to strengthen relatively low legitimacy indicators are accompanied by a tendency towards positive views of HDI achievements in North Gorontalo Regency.

The Influence of Regional Government Budget Realization on the Human Development Index

Based on the research results obtained, it can be concluded that the realization of the Regional Revenue and Expenditure Budget (APBD) is related to the perception of the Human Development Index (HDI). Therefore, the second hypothesis regarding the relationship between APBD realization and views on the HDI in North Gorontalo Regency is declared accepted. The results of this study are indicated through the calculation of the t-test (partial) using SPSS 25, where the results of statistical testing confirm that the effectiveness of APBD realization is positively related to strengthening the perception of human development achievements. However, conceptually, this alignment can still be optimized considering the perception of less than optimal performance in the financing mechanism. Obstacles in executing financing instruments, such as managing budget surpluses or regional loans, are perceived to limit fiscal flexibility in funding strategic infrastructure projects. Limitations in this execution aspect are considered to cause the flow of funds not to fully reach crucial sectors in a timely manner, so that the association of budget realization with HDI acceleration has not reached its maximum potential.

Researchers conducted a reconstruction by distributing questionnaires to local government officials responsible for implementing the Regional Budget (APBD) in North Gorontalo Regency. A score of 80.42% indicates that, overall, perceptions of the performance of APBD implementation (X2) in North Gorontalo Regency are in the very good category. This reflects that local government officials, as implementers, assess that the budget has been implemented effectively. Judging from the indicator with the highest score, this indicates that the APBD realization process in the region is considered to have resulted in optimal budget absorption (Pujastuti & Nasution, 2024). Authorities feel that the budgeted funds have been used efficiently and according to plan, where the level of realization is related to the perception of the quality of public services and regional development (Putri & Vivi, 2024).

This is in line with the research on the Analysis of the Impact of APBD Realization on the Human Development Index in Makassar City (Paramita & Syachbrani, 2025). This study focuses on the results of the research regression, which shows that only the Capital Expenditure and Operational Maintenance Costs variables in the education sector (X1) have a positive and significant influence on the Human Development Index (Y), with a 95% confidence level. Meanwhile, the other three variables, namely Capital Expenditure and Operational Maintenance Costs in the health sector, DAK in the education sector, and DAK in the health sector, do not affect the Human Development Index in Makassar City.

Regional revenue realization, which is quite reliable (80.96%), ranks second. This figure indicates that the achievement of regional revenue (PAD), transfers, and other revenue targets is progressing

The Effect of Regional Budget Planning and Realisation on the Human Development Index in North Gorontalo Regency, Gorontalo Province

Datau, Abdussamad and Ahmad

very well. This reflects the effectiveness of mobilizing local financial resources. (Nurcahyo & Mahi, 2022) Regional governments deserve praise and need to maintain excellent performance in terms of expenditure and revenue realization. These two are the main drivers of regional budgets.

The focus on increasing financing, a finding of this study on regional financing realization, requires special attention as it represents a relative weakness. This weakness in financing has serious development consequences, with the inability to optimally execute fiscal instruments leading to delays in the development of basic service infrastructure. At the macro level, these micro-level obstacles have direct implications for the stagnation of human development outcomes, as delays in the provision of health and education facilities hinder the acceleration of life expectancy and the quality of community literacy. Therefore, a thorough evaluation of the planning and implementation of the financing process is essential. Are the targets too high, are the procedures too complex, and is special training required for officials handling this area? The goal is to improve financing management capacity so that performance can rise to the "Very Good" level and be on par with the other two indicators.

The Influence of Regional Budget Planning and Implementation on the Human Development Index in North Gorontalo Regency

Based on the research results, it was found that Regional Budget Planning (X1) and Regional Budget Realization (X2) together have a significant relationship with the perception of the Human Development Index (HDI) in North Gorontalo Regency. Thus, the third hypothesis stating that there is an association between regional budget governance and human development achievements can be accepted. This is indicated through the results of the F test calculation using SPSS 25, where a significant F value indicates that when the budget planning system is considered mature and supported by the effectiveness of realization in the field, this is accompanied by a tendency for a more positive view towards improving the quality of life, education, and public health. This finding confirms that the synergy between the accuracy of allocation and the agility of budget execution is perceived as the main key in driving progress in the human dimension in the region.

Overall, the results of this study are very specific and positive. With an F -value of 22.49, this model shows a statistically significant influence. The R-Square value of 0.413 indicates moderate to substantial explanatory power in the context of social sciences, which means that the independent variables are able to explain 41.3% of the variation in the perception of human development achievements. Thus, it can be concluded that strengthening APBD governance through participatory planning and accountable implementation is a strategy supported by these findings as a potentially effective step in supporting efforts to improve human development in North Gorontalo Regency. Based on the results of data analysis, this study successfully proved that APBD Planning (X1) and APBD Realization (X2) together have a significant and substantial influence on PGBT in North Gorontalo Regency.

In social science statistics, a contribution value (often referred to as R² or the Coefficient of Determination) of 41.3% is considered significant. This is because social phenomena such as human development are influenced by thousands of interacting variables, ranging from global

The Effect of Regional Budget Planning and Realisation on the Human Development Index in North Gorontalo Regency, Gorontalo Province

Datau, Abdussamad and Ahmad

economic conditions to local culture. If two variables (APBD Planning and Realization) are able to explain almost half of the variation in the Human Development Index (HDI), then fiscal policy plays a very strategic role (Maipita et al., 2010).

Therefore, appropriate fiscal management is seen as a factor with the potential to support strengthening the dimensions of human development at the regional level. This is in line with the study of Analysis of the Effectiveness of Regional Spending in Improving Human Development (Based on the 2019 IHPS II Thematic Performance Audit by the Indonesian Audit Board) by the Ministry of Finance of the Republic of Indonesia (2020).

This study identifies various obstacles faced by regions in managing expenditures that correlate with human development indicators. Furthermore, the study emphasizes the importance of strengthening the central government's role in policy formulation, guidance, evaluation, and monitoring to support the effectiveness of regional expenditures and optimally accelerate human development outcomes (Aneta et al., 2025; Elsy, 2013). Regarding the challenges faced by the central government particularly under the authority of the Ministry of Home Affairs the Supreme Audit Agency (BPK) has issued a memorandum urging the immediate resolution of issues perceived to impact the effectiveness of policies, guidance, and monitoring of regional expenditure management in an effort to promote human development (Rizky & Syahputra, 2022).

Therefore, regional budget planning that aligns with the principles of participation, transparency, and high legitimacy (based on descriptive analysis) is expected to optimize the accuracy of budget allocation targets, especially for priority programs indicated to have a relationship with the HDI indicator. This includes the allocation of the education sector budget for scholarships and school rehabilitation related to service accessibility, the health sector through budgeting for community health centers and nutrition programs perceived to contribute to health levels, and the economic sector through MSME empowerment programs that have a potential relationship with strengthening the economic capacity of the community.

Effective implementation of regional budgets (with optimal expenditure absorption) ensures that planned programs are actually implemented in the field, (Rosalina et al., 2023) so that the allocated funds can be felt by the community in real terms, which ultimately leads to increased life expectancy, average length of education, and purchasing power (Petra & Sari, 2021).

Other Factors Much of the variation in the HDI is explained by other factors. This is natural and enriches the analysis. These factors include: 1) Demographic and socio-cultural factors: Migration rates, healthy lifestyles, and awareness of the importance of education. 2) Direct sectoral policies: The effectiveness of the Ministries of Health and Education in implementing their technical programs. 3) Macroeconomic factors: National/regional economic growth, inflation, and job-creating investments. 4) Basic infrastructure factors: Availability of clean water, sanitation, and adequate roads.

Recommendations from this study for local governments include:

1. Maintaining and Improving Budget Quality: The finding that budget governance variables explain 41.3% of the variance in perceived HDI performance, should be a motivation to

continue improving the quality of planning (by involving more public participation) and realization (by accelerating targeted absorption and reducing waste).

2. Interventions on other factors (58.7%): For maximum results, local governments cannot rely solely on budgetary policies. Stronger collaboration with relevant institutions is needed to target these other factors, for example by: a) Building partnerships with the private sector to create jobs. b) Conducting large-scale public health and education campaigns. and c) Improving the quality and accessibility of basic infrastructure.

CONCLUSION

Regional Budget (APBD) planning and the perceptions of budget actors regarding the achievement of the Human Development Index (HDI) indicate that a transparent and accountable planning process is considered a fundamental basis for supporting development direction. In this context, strengthening the legitimacy of the budgeting process emerges as an important aspect associated with political and social support, which is perceptually linked to efforts to enhance the health and education dimensions in North Gorontalo Regency. Furthermore, the realization of the Regional Budget (APBD), as reflected in the implementation of the Regional Development Plan, demonstrates a significant positive relationship with the Human Development Index in the region. The success in mobilizing Locally Generated Revenue (PAD) and optimizing transfer funds reflects the fiscal capacity of the region to finance strategic programs. However, this study highlights that the perceived effectiveness of the budget is not solely determined by high absorption rates, but also by the extent to which budget realization aligns with planned human development priorities.

Collectively, regional budget management is shown to play a crucial role in human development. The findings suggest that the integrity of the managerial process, including the synchronization between planning and public participation, is closely related to ensuring that budget allocations are effectively translated into tangible human development outcomes at the regional level, particularly in HDI components such as health, education, and a decent standard of living. From a scientific perspective, this study contributes to the literature on public financial governance by providing empirical evidence regarding the relationship between the quality of the budget planning process and perceptions of human development success in district-level administrative contexts. It also offers a conceptual framework indicating that legitimacy and public participation possess strong associative value in achieving macro-level indicators. Nevertheless, this study is limited by the use of sectoral data and a relatively short observation period, making the findings more reflective of associative patterns within a specific context rather than definitive causal relationships. Additionally, external factors such as national macroeconomic conditions and changes in central government regulations may influence human development outcomes, yet these aspects are not explored in depth within this study.

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