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The Effect of the General Allocation Fund (DAU), Special Allocation Fund (DAK), and Revenue Sharing Fund (DBH) on the Human Development Index (HDI) in Surabaya City

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Abstract: The purpose of this study is to examine how Surabaya City's Human Development Index (HDI) is affected by the General Allocation Fund (DAU), Special Allocation Fund (DAK), and Revenue Sharing Fund (DBH) between 2010 and 2024. Quantitative multiple linear regression analysis was conducted using secondary time-series data from official government sources. The results demonstrate that the Human Development Index is greatly influenced by DAU, DAK, and DBH all at the same time. Due in part to its focused distribution to fundamental public service areas, including health and education, the Special distribution Fund has the greatest and most substantial effect. By boosting the total regional financial ability to support the provision of public services, the General Allocation Fund also has a favorable and noteworthy effect. Conversely, the Human Development Index is positively but statistically insignificantly impacted by the Revenue Sharing Fund. These results imply that more focused, efficient, and fair administration of intergovernmental transfer payments is necessary to improve human development outcomes in Surabaya City, with a greater focus on raising the standard of fundamental public services.

Keywords: General Allocation Fund, Special Allocation Fund, Revenue Sharing Fund, Humand Development Index, Surabaya

Introduction

Human development has become a key component of national development strategy as the Human Development Index (HDI) offers a thorough assessment of living circumstances, health, and education (UNDP, 2024; Todaro & Smith, 2015). Surabaya, one of Indonesia's biggest cities, has a relatively high HDI in recent years and has dynamic socioeconomic features (Badan Pusat Statistik Kota Surabaya, 2025). However, despite this success, inequalities in the accessibility and quality of public services continue to be a problem, especially in core areas pertaining to essential human needs. How well local governments handle intergovernmental fiscal transfers— in particular, the Revenue Sharing Fund (DBH), the Special Allocation Fund (DAK), and the General Allocation Fund (DAU), which are meant to reduce vertical and horizontal fiscal imbalances—directly affects their capacity to enhance human development outcomes within the framework of fiscal decentralization (Oates, 1972; Musgrave & Musgrave, 1959; Mardiasmo, 2009).

According to current empirical research, DAU, DAK, and DBH may have an impact on HDI by increasing public spending on infrastructure, health care, and education; however, these effects vary by place in terms of their magnitude and significance. While some studies report partial or negligible effects based on regional characteristics, fiscal capacity, and spending efficiency (Damayanti, 2014; Saswatata & Parju, 2022; Ina & Hudang, 2024), others find that all or some components of intergovernmental transfers significantly contribute to HDI improvement (Harahap, 2011; Lestari et al., 2019; Sarkoro & Zulfikar, 2015; Widia Sofyan, 2023). The majority of this research utilizes cross-regional panel data, concentrates on areas with medium HDI levels, and looks at times before the COVID-19 epidemic, when fiscal policies and transfer mechanisms were very different from what they are today. As a result, there is still a dearth of empirical data that particularly addresses big cities with extremely high HDI levels, like Surabaya, and takes the post-pandemic fiscal situation into account.

In order to close this gap, this study provides a thorough analysis of DAU, DAK, and DBH's contributions to the development of Surabaya City's Human Development Index using a more recent and prolonged observation period. This study is interesting since it focuses on a high-HDI metropolitan city and examines the efficiency of intergovernmental transfers in the post-pandemic budgetary context, a topic that has received little attention in previous research. The purpose of this study is to evaluate how DAU, DAK, and DBH affect Surabaya City's HDI and identify the type of fiscal transfer that is most crucial for improving the city's residents' quality of life.

Research Method

Research Design

In order to investigate the causal link between intergovernmental fiscal transfers and human development outcomes in Surabaya City, this study used a quantitative technique with an explanatory research design. T Using numerical time-series data and an explanatory methodology, the impacts of the General Allocation Fund (DAU), Special Allocation Fund (DAK), and Revenue Sharing Fund (DBH) of the Human Development Index (HDI) were evaluated. Through statistical modeling, this approach makes it possible to identify the independent factors' partial and simultaneous impacts on the variable that is dependant.

Population, Sample, Sampling

The Human Development Index (HDI), Revenue Sharing Fund (DBH), Special Allocation Fund (DAK), and General Allocation Fund (DAU) were evaluated utilizing numerical time-series data and the explanatory design. Purposive sampling was employed to choose the study sample, which was centered on a time-series dataset spanning the years 2010 through 2024. The availability, consistency, and completeness of official data records were taken into consideration while choosing this time frame. Since every observation satisfied the inclusion requirements of being formally published and regularly reported, no data points from the chosen time were eliminated. Secondary data was gathered via documentation methods from the Regional Financial Information System (SIKD) and Surabaya City's Central Statistics Bureau (BPS/Badan Pusat Statistik).

This study did not require ethical clearance or informed permission because it only used secondary aggregate data at the city level and did not include human participants or personal data.

Instrument

A structured data recording sheet intended to methodically gather secondary data on HDI, DAU, DAK, and DBH served as the study's research tool. While DAU, DAK, and DBH variables are assessed using yearly realized fiscal transfer amounts derived from SIKD records, the HDI statistics are annual percentage values released by BPS. By cross-referencing data sources with official government publications and ensuring consistency across reporting periods, instrument validity was guaranteed. Because the data were created utilizing identical accounting practices and standardized measurement frameworks across years, reliability was achieved through temporal consistency. Meaningful statistical analysis was made possible by the ratio scale used to quantify each variable.

Data Analysis Method

The effects of DAU, DAK, and DBH on Surabaya City's Human Development Index were evaluated using multiple linear regression data analysis. The regression model was applied in order to assess the independent variables' individual (partial) and combined (simultaneous) impacts on HDI. The simultaneous significance of each independent variable was evaluated using the F-test, t-tests were used to look at the partial impacts of each fiscal transfer component, and the coefficient of determination (R2) was used to gauge the model's explanatory capacity. To guarantee the validity and robustness of the results, all analytical techniques were carried out in compliance with accepted quantitative research and econometric standards.

Result and Discussion

Multiple Linear Regression Analysis

Table 1. Multiple Linear Regression

Coefficients[a]

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	.867	.303		2.867	.015
	DAU	.067	.020	.476	3.384	.006
	DAK	.011	.004	.557	2.978	.013
	DBH	.009	.013	.123	.716	.489

a. Dependent Variable: IPM

Using the estimation results displayed in Table 1, the following is how the multiple linear regression model is constructed:

$$LOG\_HDI = 0.867 + 0.067LOGDAU + 0.011LOGDAK + 0.009LOGDBH$$

The regression coefficients may be understood as follows:

a. The steady value of 0.867 represents starting point for the Human Development Index with the presumption that the General Allocation Fund, Special Allocation Fund, and Revenue Sharing Fund will remain unchanged.
b. The General Allocation Fund's (DAU) regression coefficient of 0.067 shows a positive correlation. This suggests that the Human Development Index increases by 0.067 units in DAU for each unit increase.
c. The regression coefficient for the Special Allocation Fund (DAK) is 0.011 also shows a favorable impact. The Human Development Index rises by 0.011 units for each unit increase in DAK.
d. The Human Development Index benefits from the Revenue Sharing Fund (DBH), as seen by its regression coefficient of 0.009. For each DBH unit increment, there is a 0.009 unit gain in the Human Development Index.

Simultaneous Significance Test (F-Test)

Table 2. Simultaneous Test (F-Test)

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.002	3	.001	20.746	.000[b]
	Residual	.000	11	.000		
	Total	.002	14			

a. Dependent Variable: IPM

b. Predictors: (Constant), DBH, DAU, DAK

At a 0.000 significance level, Table 2 demonstrates that the computed F-value is less than 0.05, at 20.746. This result implies that the independent variables, the dependent variable is greatly impacted by the Revenue Sharing Fund, the General Allocation Fund, and the Special Allocation Fund, Surabaya City's Human Development Index. Consequently, the null hypothesis (H0) is rejected and the alternative hypothesis (H1) is accepted.

Partial Significance Test (t-Test)

Table 3. Partial Test (t-Test)

Coefficients[a]

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	.867	.303		2.867	.015
	DAU	.067	.020	.476	3.384	.006
	DAK	.011	.004	.557	2.978	.013
	DBH	.009	.013	.123	.716	.489

a. Dependent Variable: IPM

Based on Table 3, the following are the t-test results:

a. The General Allocation Fund (X1) hypothesis test yields a t-statistic of 3.384 with a significance value of 0.006, which is less than 0.05. This suggests that the Human Development Index (Y) is somewhat positively and statistically significantly impacted by DAU (X1). As a result, H2 is approved and H0 is refused.
b. The Special Allocation Fund (X2) hypothesis test results in a t-statistic of 2.978 with a significance value of 0.013, which is less than 0.05. This finding suggests that the Human Development Index (Y) is somewhat positively and statistically significantly impacted by DAK (X2). As a result, H3 is approved and H0 is refused.
c. The Revenue Sharing Fund (X3) hypothesis test produces a significance value of 0.489 and a t-statistic of 0.716, both of which are more than 0.05. This indicates that although DBH (X3) has a positive direction of influence, The Human Development Index (Y) is not affected in a statistically meaningful manner. Consequently, the alternative hypothesis (H4) is rejected while the null hypothesis (H0) is accepted.

Coefficient of Determination Analysis (R^2)

Table 4. Coefficient of Determination (R^2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.922[a]	.850	.809	.00578

a. Predictors: (Constant), DBH, DAU, DAK

Eighty-five percent of the variance in the dependent variable may be explained by the independent variables of the General Allocation Fund (X1), Special Allocation Fund (X2), and Revenue Sharing Fund (X3). Table 4's R Square value of 0.850 indicates the Human Development Index (Y). This demonstrates that 85.0% of the variance in the Human Development Index's explanation is these three independent variables, with the remaining 15.0% coming from elements that the model does not include.

Disscussion

The study's findings demonstrate that Surabaya City's human development results are significantly impacted by intergovernmental budgetary transfers. The simultaneous test's findings verify that the Human Development Index (HDI) is statistically significantly impacted by the General Allocation Fund (DAU), Special Allocation Fund (DAK), and Revenue Sharing Fund (DBH) taken combined. This outcome is consistent using the principle of fiscal decentralization, which highlights that federal payments are essential instruments for increasing local government ability to provide public services and improve social welfare (Oates, 1972; Musgrave & Musgrave, 1959; Mardiasmo, 2009).

The partial study indicates showed the HDI is positively and statistically significantly impacted by DAU. This result implies that DAU's flexibility, which gives local governments the freedom to distribute funds in accordance with regional objectives, successfully raises living standards, health care, and education. This outcome is in line with other empirical research that discovered a strong positive correlation between DAU and HDI in a number of Indonesian locations (Harahap, 2011; Lestari et al., 2019; Widia Sofyan, 2023). Theoretically, DAU helps local governments maintain necessary public expenditures that have a direct impact on human development metrics by raising fiscal capacity and lowering vertical fiscal imbalances (Bird & Vaillancourt, 1998; Jhingan, 2020).

Similarly, it is shown that HDI is positively and considerably impacted by the Special Allocation Fund (DAK). This finding suggests that, when well implemented, designated transfers aimed at certain sectors—such as health, education, and basic infrastructure—are successful in enhancing human development results. This result is consistent with research by Sarkoro and Zulfikar (2015), Saswatata and Parju (2022), and Ina and Hudang (2024) that highlights DAK's strategic importance in assisting sector-specific development initiatives. DAK seems to serve as a supplementary fiscal tool that improves the quality of public services rather than just increasing access in Surabaya, a metropolitan city with a very high HDI, especially in the post-pandemic era when targeted spending became more crucial.

In contrast, HDI is positively impacted by the Revenue Sharing Fund (DBH), however there is no statistically significant difference in this effect. This finding implies that, in comparison to DAU and DAK, DBH has a comparatively little influence on human development, although contributing to regional income. This result is in keeping with several previous studies that revealed small or insignificant effects of DBH on HDI, especially in areas with substantial fiscal capacity and diverse economic structures (Damayanti, 2014; Sulastri & Efendri, 2021; Siwabessy, 2024). The fact that DBH allocation is mostly based on tax-sharing and natural resource earnings, which may not be directly related to social sector spending, is one argument. In Surabaya's situation, DBH could be used for infrastructure projects or more general budgetary requirements that have long-term, indirect advantages for human development metrics.

Overall, DAU, DAK, and DBH together account for a significant amount of the variance in Surabaya's HDI, according to the high coefficient of determination ($R^2 = 0.850$). This result supports the claim that, even in cities with high HDI levels, fiscal transfers are still a major force behind human growth. Nonetheless, the varying effects of each kind of transfer emphasize how crucial efficient expenditure and allocation systems are. DBH seems less successful in this area, indicating the need for better alignment between revenue-sharing policies and human development goals, whereas DAU and DAK show great relevance for enhancing human development results.

By include a more recent, post-pandemic budgetary backdrop and actual data from a metropolitan city with a very high HDI level, our findings go beyond earlier studies. This analysis indicates that the efficiency of fiscal transfers varies among areas and depends on local features and governance ability, in contrast to many previous studies that concentrated on regions with medium HDI levels or utilized cross-sectional methodologies. As a result, this study adds to the body of knowledge by demonstrating the continued importance of fiscal decentralization policies and stressing the necessity of distinct approaches when using intergovernmental transfers to maintain and improve human development results.

Conclusion

The Revenue Sharing Fund (DBH), the General Allocation Fund (DAU) and Special Allocation Fund (DAK) have a statistically significant effect on Surabaya City's Index of Human Development (HDI) between 2010 and 2024, according to a significance value of 0.000 (< 0.05) and an F-statistic of 20.746. DAU having a relatively positive and substantial impact on HDI, a regression coefficient of 0.067, a t-value of 3.384, and a significance level of 0.006. The t-value is 2.978, the significance level is 0.013, and the regression coefficient is 0.011, DAK also exhibits the largest standardized influence (β = 0.557) among the independent variables. DBH, on the other hand, has a positive but statistically negligible influence on HDI having a t-value of 0.716 and a significance level of 0.489 and a regression coefficient of 0.009, indicating its very little contribution to human development outcomes in Surabaya City. Furthermore, the model shows DAU, DAK, and DBH account for 85.0% of the variance in HDI, with the remaining 15.0% being impacted by factors not included in the model, according to a coefficient of determination (R^2) of 0.850. In order to better capture institutional and governance factors influencing the efficacy of intergovernmental fiscal transfers on human development, it is advised that future research include additional variables such as regional original revenue, sectoral expenditure, poverty, and unemployment, apply panel data or dynamic econometric methods, and take into consideration qualitative or mixed-method approaches.

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