

# The Role of The Human Development Index in Improving The Effectiveness of Social Budget to Achieve Sustainable Development Goals 11

Amanda Bulan Junia Baginda<sup>1\*</sup>, Andi Chairil Furqan<sup>2</sup>, Selmita Paranoan<sup>3</sup>

<sup>1\*,2,3</sup> Universitas Tadulako, Jl. Soekarno Hatta No. KM. 9, Tondo, Mantikulore District, Palu City, Central Sulawesi 94148.

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**Correspondence Email:**  
amandabulanjunibaginda@gmail.com

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## ABSTRACT

This study utilizes secondary data from 532 provincial, district, and city governments in Indonesia from 2021 to 2022, with a total of 1,064 observations. Data sources come from the Ministry of Finance, Statistics Indonesia (BPS), and Bappenas. The analysis results indicate that the social function budget has not had a significant direct impact on reducing the proportion of the population living in inadequate housing. However, when the interaction with the HDI is taken into account, the effect of the social function budget on the achievement of SDG 11 becomes significant and positive. These findings indicate that the quality of human development plays a crucial role in increasing the effectiveness of social budget utilization. Therefore, this study recommends integrating social budget policies and strategies to improve the HDI so that the development of adequate cities and human settlements can be achieved sustainably. Regional governments are expected to develop inclusive budget plans and encourage investment in the education, health, and community economic sectors to increase the success of social programs in supporting the achievement of the SDGs.

## ABSTRAK

Penelitian ini bertujuan untuk mengkaji pengaruh anggaran fungsi sosial terhadap pencapaian SDG 11 serta mengevaluasi peran Indeks Pembangunan Manusia (IPM) sebagai variabel moderasi dalam memperkuat hubungan tersebut. Penelitian ini memanfaatkan data sekunder dari 532 pemerintah daerah tingkat provinsi, kabupaten, dan kota di Indonesia selama tahun 2021 hingga 2022, dengan total 1.064 observasi. Sumber data berasal dari Kementerian Keuangan, BPS, dan Bappenas. Hasil analisis menunjukkan bahwa anggaran fungsi sosial secara langsung belum berdampak signifikan dalam menurunkan proporsi penduduk yang tinggal di permukiman tidak layak. Namun, ketika interaksi dengan IPM diperhitungkan, pengaruh anggaran sosial terhadap pencapaian SDG 11 menjadi signifikan dan positif. Temuan ini menunjukkan bahwa kualitas pembangunan manusia berperan penting dalam meningkatkan efektivitas penggunaan anggaran sosial. Oleh karena itu, penelitian ini merekomendasikan integrasi antara kebijakan anggaran sosial dan strategi peningkatan IPM agar pembangunan kota dan permukiman layak dapat dicapai secara berkelanjutan. Pemerintah daerah diharapkan menyusun perencanaan anggaran yang inklusif serta mendorong investasi pada sektor pendidikan, kesehatan, dan ekonomi masyarakat guna meningkatkan keberhasilan program sosial dalam mendukung pencapaian SDGs.



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## INTRODUCTION

Amidst the rapid pace of global urbanization, it is estimated that two-thirds of the world's population will live in urban areas by 2050 (Russell, 2025). This demands sustainable urban planning, in line with SDG 11: Inclusive, Safe, Resilient, and Sustainable Cities and Human Settlements. However, housing conditions in Indonesia are still far from ideal. Statistics Indonesia (BPS) data (2023) recorded that 36.85% of households live in uninhabitable houses,

with disparities between regions and income groups. Low-income communities still face difficulties in accessing clean water, sanitation, and basic infrastructure (Guterres, 2017; Shodiq, 2022), even though adequate housing is a basic human right. The government has allocated social funds through various housing assistance and environmental improvement programs (Ihwan et al., 2021), but their implementation has not been fully effective in reducing uninhabitable houses and meeting SDG 11.1.1 target, which is to reduce the proportion of the population in slum areas. whereas decent housing is a basic right of citizens. The problem is that housing provision efforts are often not accompanied by improvements in the overall quality of life of the community. On the other hand, community welfare, as reflected in the Human Development Index (HDI), which encompasses health, education, and a decent standard of living (Ministry of Finance of the Republic of Indonesia), is key to promoting access to adequate and sustainable housing. Previous research has shown that the HDI plays a role in increasing the effectiveness of social budgets for community welfare (Septiani, 2022; Rolanda & Bawono, 2018; Chugunov, 2018; Siregar, Erlina & Sirojuzilam, 2024). However, there remains a gap in research directly linking the effectiveness of the social function budget, the HDI, and the simultaneous achievement of SDG 11.1.1. Most studies only highlight the relationship between the two variables separately, without examining their interrelationships in the context of sustainable urban development and housing access. Therefore, this study aims to analyze the relationship between the effectiveness of the social function budget and the increase in the Human Development Index in supporting the achievement of SDG 11 indicators. It is hoped that the results can provide input for more targeted, equitable, and sustainable social and settlement policies.

Reflecting on this, the effectiveness of social budgets in housing development needs to be ensured through sound policy planning and implementation. Reforms have encouraged more transparent and accountable governance, leading to clean government and good governance (Latif, Wijaya & Domai, 2014). Although the government has launched various social assistance programs to reduce poverty, their implementation still faces various obstacles, such as inaccurate distribution. Effectiveness, defined as the alignment between results and objectives (Kartina, Hendry & Lidia, 2020), is key to the success of these social programs. Furthermore, Law No. 13 of 2011 emphasizes that housing services are a right of the poor, which is also accommodated in the 2020–2024 National Medium-Term Development Plan (RPJMN). In this context, the government launched the Integrated Welfare Home (RST) program as a continuation of RS-Rutilahu, and as of December 2022, it had distributed IDR 184.46 billion to 9,223 families (Ministry of Social Affairs of the Republic of Indonesia). Social assistance is also a crucial instrument for protecting vulnerable groups while also directing more accurate government budget allocation. Therefore, synergy between various parties, including local governments, is needed to ensure the validity of recipient data for more effective budgeting – which, in turn, can improve the Human Development Index (HDI) in various regions, as seen in West Nusa Tenggara Province. On the other hand, spending on housing and public facilities represents a concrete form of government spending aimed at improving low-income communities' access to adequate housing and basic services such as electricity, clean water, sanitation, and transportation. This spending provides direct benefits to lower-middle-income groups while also encouraging production activities and regional development. Therefore, infrastructure provision can be considered a key factor in supporting sustainable national development (Fajar & Indrāvati, 2020).

Law Number 23 of 2014 mandates six basic services that must be provided by regional governments: education, health, public works, housing, public order, and social services. These basic services align with the Human Development Index (HDI) indicators, and their implementation is supported through the Regional Budget (APBD) as the primary instrument for financing public services. However, in realizing SDG 11, regional governments face various technical and structural challenges, such as rapid urbanization and limitations in the provision of affordable housing (Ministry of Finance of the Republic of Indonesia). Furthermore, the effectiveness of achieving human development depends not only on the provision of basic services but also requires a fair and equitable approach, with particular attention to inequality and community access to these services (Fukuda-Parr, 2001). Therefore, budget management and public policies must be able to reach all levels of society so that social services can have an optimal impact on improving the quality of life and sustainable development. In this context, the Human Development Index (HDI) is one of the main benchmarks of community quality of life, which is measured based on three main aspects: education, health, and economics (purchasing power) (Hanifah & Rachmawati, 2020). Therefore, the success of social and development programs depends heavily on the ability of local governments to provide quality and equitable basic services to improve the HDI and achieve the target of SDG 11.

## RESEARCH METHOD

### 1. Data Types and Sources

This study uses a quantitative approach with multiple regression analysis. The sample comprised 532 provincial, district, and city governments in Indonesia during the 2021–2022 period, with a total of 1,064 observations. Data were obtained from several sources: the Central Statistics Agency (BPS) for the Human Development Index (HDI), Bappenas for SDG indicator 11.1.1 (the proportion of urban residents living in slums, informal settlements, or inadequate housing), and the Ministry of Finance for the Social Function Budget (AFS).

### 2. Empirical Model and Operationalization of Variables

Research models are used to explain and predict how changes in one variable will affect other variables. The following are empirical research models:

$$\text{SDG11it} = \beta_0 + \beta_1\text{Afsit} + \beta_2\text{Ipmit} + \beta_4\text{Munit} + \beta_5\text{Agesit} + \beta_6\text{Islandit} + \varepsilon_t \dots\dots\dots(1).$$

$$\text{SDG11it} = \beta_0 + \beta_1\text{Afsit} + \beta_2\text{Ipmit} + \beta_3(\text{Afs} \times \text{Ipm}) + \beta_4\text{Munit} + \beta_5\text{Agesit} + \beta_6\text{Islandit} + \varepsilon_t \dots\dots\dots(2).$$

The main variable in this study is AFS (Social Function Budget), which is measured by the natural logarithm of the social function budget. Then SDG 11 is measured based on indicator 11.1.1 (a) which measures the proportion of urban residents living in slums, informal settlements, or inadequate housing. Finally, the moderating variables of the Human Development Index are longevity and health, knowledge, and a decent life. These three dimensions are believed to influence how effectively the social budget is managed to reduce the proportion of people living in inadequate settlements.

Agesit, Munit, Sizeit and Islandit are control variables in the study. Agesit, measured using the natural logarithm (Ln) of the total value of local government assets until 2022. Munit. is a variable of the status of the Local Government measured using a dummy, namely "2" if the Local Government has the status of Province, "1" if the Local Government has the status of City, and "0" if others. AGESit, is a variable of the age of the Local Government in 2021-2022 measured using the number of years the local

government was established until 2021-2022. ISLANDit is a variable of the geographical location of the local government measured using a dummy, namely "1" if the local government is on the island of Java, and "0" if others.

## RESULTS AND DISCUSSION

### 1. Descriptive Statistics

A complete descriptive statistical overview of the variables in this study can be seen in Table 2 below:

**Table 1 Variable Operationalization and Data Source**

Name	Social Function Budget	Data Source
SDG 11	The proportion of the urban population living in slums, informal settlements, or inadequate housing	Ministry of National Development Planning/National Development Planning Agency (BAPPENAS).
AFS	The social function budgeting of provincial/district/city governments in Indonesia is measured by the natural logarithm of the social function budget.	Ministry of Finance
IPM	The Human Development Index is measured through three main dimensions: 1. Health 2. Education 3. Decent standard of living	Central Bureau of Statistics
Ages	The age of the Regional Government in 2021–2022, measured based on the number of years since the formation of the regional government until 2021–2022.	Ministry of Internal Affairs
Mun	Regional Government Status, measured using the dummy variable Regional Government Status, namely Provincial Government is given a value of "2", City Government is given a value of "1", and others are given a value of "0".	Ministry of Internal Affairs.
Island	The geographical location of the Regional Government is measured by the dummy variable Island, namely "1" for Java Island and "0" for other islands.	Ministry of Internal Affairs.

Search : Processed by Researchers 2025

**Table 2. Statistical Description of Variables**

DescDescription	Mean	Standard Deviation	Min	Max
SDG 11	58.95	18.48	0.18	93.7
SFB	22.42	1.26	17.17	28.93
IPM	70.37	6.06	32.84	87.69

AGES	44.99	23.95	7	72
MUN	0.29	0.57	0	2
ISLAND	0.22	0.41	0	1

Remarks:

\*) in billion Rupiah

Number of Observations: 1.032

Explanation of Variable Operationalization in table

### Secondary data, STATA-17 Output (Processed, 2025)

Table 2 presents descriptive statistics for the variables in this study. The SDG 11 variable, measured by the proportion of the urban population living in slums, informal settlements, or inadequate housing, had an average value of 58.95%. This indicates that approximately 58.95% of the urban population in 2021–2022 lived in inadequate housing conditions, indicating that SDG 11 achievement remains low. The social function budget (SFB) variable had an average of 22.42, reflecting the low commitment of local governments in allocating social budgets for basic services and adequate housing, thus contributing to the slow achievement of SDG 11. The Human Development Index (HDI) averaged 70.37, indicating that the quality of life of the people in the region was considered good, particularly in aspects of health, education, and living standards. The average age of local governments (AGES) was 44.99 years, indicating that the sample consisted of regions established before the 1998 reforms. The variables for local government status (MUN) and geographic location (ISLAND) had averages of 0.29 and 0.22, respectively, indicating that most of the sample consisted of regencies outside Java. This factor is relevant because cities typically face greater urbanization challenges but have better fiscal capacity and infrastructure than regencies.

Furthermore, the results of the correlation analysis between each variable are presented in the following table:

**Table 3. Variable Correlation Analysis**

Variable	SDG 11	SFB	CCEI	AGES	MUN	ISLAND
SDG 11	1.0000					
SFB	0.1076***	1.0000				
IPM	0.0004					
	0.6378***	0.1756***	1.0000			
AGES	0.0000	0.0000	0.0000	1.0000		
	0.2798***	0.2410***	0.3271***			
MUN	0.0000	0.0000	0.0000	0.0828**	1.0000	
	0.2199***	0.3769***	0.4240***	0.0069		
ISLAND	0.1879***	0.2793***	0.2397**	0.4560***	0.0472	1.0000
	0.0000	0.0000	0.0000	0.0000	0.1238	

Number of observations: 1,064  
 \*\*\*, \*\*, \* significant p value: 1%, 5%, 10%

#### Secondary data, STATA-17 Output (Processed, 2025)

Table 3 shows that the main research variables for SDG 11, the social function budget, and the Human Development Index (HDI), are positively correlated with each other. As predicted, the social function budget is positively correlated with SDG 11, and the HDI moderates this relationship. Furthermore, SDG 11 is also significantly correlated with the age of local governments (AGES), the status of a region as a city or district (MUN), and geographic location (ISLAND). These results indicate that effective social budget management and good human development control contribute to reducing the proportion of inadequate housing, supporting the achievement of SDG 11. These findings indicate that structural factors and regional characteristics also influence the success of providing adequate housing in urban areas.

**Table 4. Hypothesis Testing Result**

Variables	Expected sign	Individual Model Test	Full Model Test
		SDG 11	SDG 11
Cons <sub>it</sub>		-78.57	-537.93
		0.000	0.000
AFS <sub>it</sub>	H1 = (-)	-0.040	20.046***
		0.922	0.000
IPM <sub>it</sub>	(+/-)	1.936***	8.421***
		0.000	0.000
AFS*IPM <sub>it</sub>	H2 = (+)		-0.278***
			0.000
AGES <sub>it</sub>	(+/-)	0.057***	0.047***
		0.010	0.032
MUN <sub>it</sub>	(+/-)	-1.777***	1.814***
		0.024	0.017
ISLAND <sub>it</sub>	(+/-)	0.208	0.789***
		0.858	0.489
Prob > F = 0.000			
Adj R-Squared = 0.1389			
Vif = 1.26			
Number of Observations = 1.064			
Explanation of variable operationalization in table 1			
***, **, * = P-value significant 1%, 5%, 10%.			

#### Secondary data, STATA -17 Output (Processed, 2025)

Table 4 shows that in individual tests, the social function budget had no significant effect on the achievement of SDG 11 (coefficient = -0.040; significant at the 10% level). Although negative, this result is still relevant in supporting H1, as theoretically, an



increase in the social function budget could have an indirect or even negative impact on the achievement of SDG 11 if not managed effectively. Conversely, the HDI variable had a positive and significant effect on SDG 11, indicating that the level of community welfare plays a crucial role in encouraging the achievement of urban development and decent settlement targets.

In the full model test, the social function budget showed a positive and significant effect on the achievement of SDG 11 (coefficient = 20.046; significant at the 1% level). This was influenced by the interaction between the HDI and the social function budget, which also showed a positive and significant effect (coefficient = 0.208; significant at the 1% level). This finding supports H2, which states that a high Human Development Index strengthens the effectiveness of social budgets in supporting the achievement of SDG 11.

Furthermore, control variables such as institutional age, regional administrative status, and geographic location also influence the model, highlighting the importance of considering structural and contextual factors in formulating inclusive and sustainable urban development policies.

The results of the first hypothesis test indicate that the social function budget (AFS) does not directly have a significant impact on the achievement of SDG 11.1.1, as measured by the proportion of the population living in slums, informal settlements, or uninhabitable settlements. This negative coefficient indicates that increasing social spending is not fully effective in reducing the number of uninhabitable settlements if it is not accompanied by an increase in the quality of human development.

In this context, the absence of a moderating role from the HDI can result in the social budget not being optimally absorbed, given the low capacity of communities to utilize the facilities and infrastructure provided. This means that regions with a low HDI tend to face obstacles in the distribution of benefits from the social budget, either due to limited access to basic services, minimal community participation, or weaknesses in local institutions. Therefore, the effectiveness of the social function budget in supporting SDG 11 targets is strongly influenced by the level of human development as a key supporting factor. However, after including the Human Development Index (HDI) as a moderating variable, the influence of the social function budget on achieving SDG 11.1.1 experienced a significant increase. This indicates that a higher level of human development strengthens the effectiveness of social budget allocations in reducing the proportion of the population living in slums. In other words, in regions with a high HDI, the social budget is more capable of promoting inclusive, livable, and sustainable urban and settlement development.

These findings confirm that the successful use of social budgets is highly dependent on the quality of human development. A high HDI reflects a healthier, more educated society, ready to optimally utilize social programs. Research (Yumashev et al., 2020) shows that the HDI is influenced by urbanization, per capita income, and clean energy consumption—important indicators of community readiness to support development. Thus, budget effectiveness depends not only on the amount of funding but also on the capacity of beneficiaries. Furthermore, strong oversight between the legislature and the executive branch is necessary to ensure budget utilization as planned (Oyidi & Cletus, 2014). Therefore, the government and policymakers need to ensure that efforts to increase the HDI align with the implementation of sustainable development goals. This step is crucial for realizing comprehensive human development through the synergy of the three pillars of sustainable development: economic, social, and environmental (Asmita, Restiatun, and Yani 2021).

The findings of this study align with three main theories. First, Human Development Theory emphasizes the importance of human quality as the core of development. The results show that social budgets are ineffective in reducing the number of slums if not accompanied by an increase in the Human Development Index (HDI). This proves that communities with a low HDI have not been able to optimally utilize social programs. Second, these findings support Sustainable Development Theory, which emphasizes a balance between economic, social, and environmental aspects. Budget effectiveness will be achieved if the community's quality of life also improves, thereby helping to achieve sustainable development goals, particularly SDG 11 on adequate housing. Third, these results are also consistent with Agency Theory, which explains the importance of the relationship between the government as an agent and the community as a principal. In this case, a high HDI reflects a community that is better able to access, understand, and monitor government programs, resulting in more targeted budget use and minimal deviations. Thus, the HDI is a key factor that strengthens the influence of the social function budget in supporting inclusive, livable, and sustainable urban development.

This study empirically demonstrates a relationship between the social function budget, the Human Development Index (HDI), and the achievement of SDG 11.1.1. Previous research also indicates that the HDI plays a crucial role in increasing the effectiveness of social budgets for public welfare (Septiani, 2022; Rolanda & Bawono, 2018; Chugunov, 2018; Siregar, Erlina & Sirojuzilam, 2024). Achievement of SDG 11 is determined not only by the size of the budget but also by the quality of human development. Paliova et al. (2020) found that public spending in the education and health sectors contributed to the increase in the HDI. Jorge Cristóbal et al. (2019) showed that social budget efficiency is higher in countries with a high HDI. Meanwhile, Rafaele Sisto (2020) found that the impact of local government budgets on SDG 11 tends to be limited, so that budget size alone is not sufficient to support inclusive and sustainable urban development. Therefore, efforts are needed to improve the quality of human development so that the social budget can be optimally absorbed and have a direct impact on achieving the SDGs targets.

## CONCLUSIONS

The results of the hypothesis test indicate that the social function budget (AFS) does not significantly influence the achievement of SDG 11.1.1, namely the target to reduce the proportion of the population living in slums, informal settlements, or uninhabitable, if it is not accompanied by an increase in the quality of human development. In areas with a low Human Development Index (HDI), the social budget tends not to be optimally absorbed due to limited access and community capacity to utilize the facilities provided. However, when the HDI is included as a moderating variable, the effect of AFS on the reduction of slum settlements becomes significant, which means that a high HDI strengthens the effectiveness of the social budget. Thus, the achievement of SDG 11, especially target 11.1.1, is highly dependent on the quality of human development in a region. Inclusive, safe, livable, and sustainable cities and settlements can only be realized if social budget policies are aligned with increasing the capacity of the beneficiary communities.

The implication of these findings is that the government cannot simply allocate funds for social functions; it also needs to actively improve the quality of education, health, and public welfare for social programs to be effective. Human development policies must be a priority in regional development plans, especially in areas with low HDI levels. A limitation of this study is that the variables used only focus on HDI as a moderator, without considering other factors such as the quality of governance, community participation, or the effectiveness of program



implementation in the field. Furthermore, the data coverage only covers SDG 11.1.1 indicator, thus not comprehensively describing all dimensions of SDG 11. Recommendations for future research include expanding the scope of the variables analyzed, for example by including aspects of budget governance, the level of public participation, and the effectiveness of program implementation. For policymakers, it is recommended to design social interventions based on HDI data and strengthen cross-sectoral synergies between social, education, and settlement infrastructure to support the overall achievement of SDG 11.

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