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THE INFLUENCE OF GENDER LEADERSHIP OF REGIONAL REVENUE, THE LEVEL OF INDEPENDENCE ON THE HUMAN DEVELOPMENT INDEX THROUGH DIRECT EXPENDITURE

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Abstract.

This research was conducted to determine the influence of gender leadership on regional acceptance, the level of independence on the human development index through direct spending.This study uses a quantitative approach. In this research, the variables observed are dependent and independent variables. The dependent variable consists of the Human Development Index and Poverty Level, while the independent variable consists of Gender, Regional Revenue, Levelof Independence, and Direct Expenditure. This research uses the census method by taking the entire population, namely 38. Meanwhile, the analysis method used in this research is path analysis using SPSS. Based on the results of the research and data analysis that have been carried out, it can be concluded that gender inequality and regional independence are positive, and regional original income and regional independence are negative and do not have a significant effect on direct spending. Meanwhile, gender inequality is negative, and direct expenditure and local revenue are positive and do not have a significant effect on the human development index. The variables gender inequality, local original income, and regional independence simultaneously have a significant effect on direct spending. The variables gender inequality, local original income, regional independence, and direct spending simultaneously have a significant effect on the humandevelopment index. Researchers hope that the results of this research can be used as learning material for intellectuals as well as reference material for future researchers.

Keywords: Regional revenue, gender leadership, level of independence, development index, and direct expenditure.

1. Introduction

The issue of leadership is the behavior of the leader in question or the style of the leader. Gender equality has evolved rapidly with the times. Gender is not just a difference in sex between men and women. So, gender equality is the view that all peopleshould be treated equally and not discriminated against based on gender identity. In this case, direct expenditure is one of the important instruments used bygovernments to achieve human developmentgoals and reduce poverty. Direct expenditurecan be carried out to provide support for the local revenue of people in need, such as in the form of social assistance, health, education, and infrastructure (Yuliati, 2018).However, if direct expenditure programs do not pay attention to gender differences and do not strengthen community self-reliance, then these expenditures will not be effective in increasing HDI and reducing poverty levels.

Thus, if direct expenditure programs do not strengthen community self-reliance, then the community will not have the ability to meet its own basic needs. The interrelationship between gender leadership of local revenue, the level of self-reliance, and direct expenditure is very important in building the progress and welfare of a country. An effective direct expenditure program should take intoaccount gender differences and increasecommunity self-reliance, so as to provide optimal benefits to society in general and strengthen human development.

Furthermore, gender leadership and thelevel of community self-reliance are important factors in reducing poverty andbuilding a country's progress. Direct expenditure is one of the important instruments used by the government toreduce poverty. In this case, if direct spending programs do not pay attention to gender differences and do not strengthen community independence, then the spendingwill not be effective in reducing poverty levels (Sayifullah & Gandasari, 2016).

In this case, direct expenditure programs focused on Local Revenue provide business capital, training skills, and strengthen the local economy, which can help increase community self-relianceand reduce poverty levels. The link between gender leadership, local revenue, self-reliance levels, and direct spending iscrucial in reducing poverty levels and building a country's progress. An effective direct spending program should take into account gender differences and increasecommunity self-reliance.

In 2023, Indonesia still faces various problems related to gender acceptance and the level of independence, among others:

1. Gender leadership gaps persist in various sectors, such as education, health, and employment opportunities. This makes it difficult for women to access the same resources and opportunities as men, hindering the achievement of HDI andincreasing poverty.
2. Dependence on local revenue from theinformal sector and unskilled labor tends to be unstable and unprofitable. This makes the community less able to develop businesses and increase their income, hindering their ability to move out of poverty.
3. Limited access to the resources andtechnology needed to develop businesses and increase productivity, especially in remote areas. This leaves people with fewer opportunities to develop their businesses and increase their income, so it hinders their ability to move out ofpoverty.

Meanwhile, in the context of self-reliance, direct spending can be used to support programs that improve people'sability to develop businesses and increaseproductivity, such as skills trainingprograms, business capital assistanceprograms, technology and innovation support programs, and others. However, in order to maximize the impact of direct spending on gender revenue and the level of self-reliance in Indonesia, good budget planning and management are required, as well as the implementation of effective monitoring and evaluation mechanisms to ensure that direct spending is well-targeted and provides optimal benefits to thecommunity.

However, keep in mind that other factors such as economic policies, political stability, and social conditions can also affect poverty levels and HDI. Therefore, it is necessary to conduct more in-depth research to understand in more detail the effect of gender on local

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revenue, level ofindependence, and direct expenditure on poverty and HDI.

Based on the Regional Revenue exposureabove, a study was conducted with the title "The Effect of Gender Leadership on Regional Revenue, the Level of Independence on the Human Development Index through Direct Expenditure".

2. Theoretical Overview

2.1 Gender Concept of Regional Revenue

Gender Regional Productivity (GDP) is a concept related to gender and regional productivity. This concept emphasizes the importance of gender aspects in local revenue or revenue received by the region from the central government or other sources(Jacobsen, J.P. & Harknett, 2017). Thetheory related to GPD is feminist theory. In the context of regional revenue, feminist theory emphasizes that gender aspects must be taken into account in determining the amount of revenue received by the region.

Gender itself, according to Fakih (Muhartono, 2020), is a characteristic inherent in men and women that is formed, socialized, strengthened, and even sociallyor culturally constructed, both through religion and the State. Furthermore, Mosse (Women, 2018) revealed that gender is the way that makes someone masculine orfeminine, which is a combination of basic biological building blocks and biological interpretations by our culture, and is a set of roles that are conveyed to others. However, these differences can sometimes be used as aclassic reason as a trigger for problems related to the role gap between men and women.

Qoriah and Sumantri (Putra & Gusti, 2015) revealed that there is an analysis that can be used to determine the division of labor in the family. The division is based on the following things. Activity Profile, based on the gender division of labor (who does what, withinthe household and community). society.

Activities are categorized into three: productive, reproductive, and social.

a. Access Profiles, based on who hasaccess to resources, what men andwomen gain, and what men and women enjoy.
b. Control Profile, based on decision-making over resources and benefits.

The analysis of the three existing profiles is often called the Harvard Analysis, which is one of the analyses used to look at gender justice in a group, either a family or a particular community, by paying attention toits gender profile, which is related to thethree profiles that have been described.

2.2 Level of Regional Independence

The definition of the Level of Regional Financial Independence, according to Tilawatil and Rina (Septiawati et al., 2021), is indicatedby the size of PAD compared to regional income from other sources, such as central government assistance or loans.

A region can be said to be independent if the region is able to finance government and development activities independently without relying on assistance from the central government. Tangkilisan (Nashshar, 2022) argues that there are factors that affect regional financial independence, among others:

1. Regional economic potential, an indicator that is widely used as ameasure of regional economic potential, is the Gross Regional Domestic Product (GRDP).
2. The ability of the Regional Revenue Service, meaning that regional financial

independence can be improved in a planned manner through the ability or performance of institutions, or
3. Innovative institutions and utilization of the Dispenda institutions to increase local revenue.

PAD comes from the results of local taxes, the results of local revenue, the results of the management of separated localassets, and other legitimate local revenue. In connection with the above, each region isexpected to be able to increase PAD to achieve an independent region. According toBagus Handoko (N, 2019) the Regional Financial Independence Ratio can be formulated as follows:

$$Independence\ Ratio\ \frac{PAD}{Total\ Revenue}100\% \tag{1}$$

Table 1. Level of Regional Financial Independence

Financial Capability	Independence (%)
Very Low	0%-25%
Low	25%-50%
Medium	50%-75%
High	75%-100%

Source: Tanan (Sayifullah & Gandasari, 2016)

2.3 Human Development Index (HDI)

The Human Development Index (HDI) is commonly used to classify whether a country is developed, developing, or underdeveloped and also to measure the impact of economic policies on quality of life. The United Nations Development Programme (UNDP) defines human development as "*a process of enlarging people's* choices," which means a process to enlarge choices for humans (W. Putra,2019). It can be concluded that the focus of acountry's development is people, because people are a very valuable asset of the country.

Schult and Jhingan suggest that there are five ways to develop human resources, namely (W. Putra, 2019):
1. Health facilities and services, including all expenditures that affect the lifeexpectancy, strength and stamina, energy, and vitality of the people.
2. Job training, including internships, old monetized organized by a company
3. Education that is organized in formal
4. Study programs for adults that are not organized by companies (especially in agriculture).
5. Migration of individuals and families to adjust to changing employment opportunities

The benefits of the human development index include:
1. HDI is an important indicator to measure success in efforts to build the quality of human life.
2. HDI can determine the rank or level of development of aregion/country.

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3. For Indonesia, HDI is strategic data because, in addition to being a measure of government performance, it is alsoused as one of the allocators for determining the General Allocation Fund (DAU).

2.4 Direct Expenditure

According to the Regulation of the Minister of Home Affairs Number 21 of 2011, Regional Expenditure is defined as an obligation of the local government that isrecognized as a reduction in the value of net assets. The term expenditure is found in the budget realization report because thepreparation of the budget realization report still uses the cash basis. Expenditures areclassified according to economic classification (type of expenditure), organization, and function. Economic classification is a grouping of expenditures based on the type of expenditure to carry outan activity.

Based on the Regulation of the Minister of Home Affairs Number 21 of 2011, expenditures are grouped into:

a. Indirect Expenditure.

   Indirect expenditure is budgeted expenditure that is not directly related to the implementation of programs and activities. Indirect expenditure groups are divided by type of expenditure,consisting of:

   1. Employee Expenditure
   2. Flower shopping
   3. Subsidy expenditure
   4. Grant expenditure
   5. Social assistance expenditure
   6. Revenue sharing expenditure to provinces/kabupaten/cities, and village governments.

b. Direct Expenditure

   Budgeted expenditures are directly related to programs and activities. Direct Expenditure consists of expenditure.

   1. Personnel expenditure
   2. Goods and services expenditure
   3. Capital expenditure

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3. Hypothesis

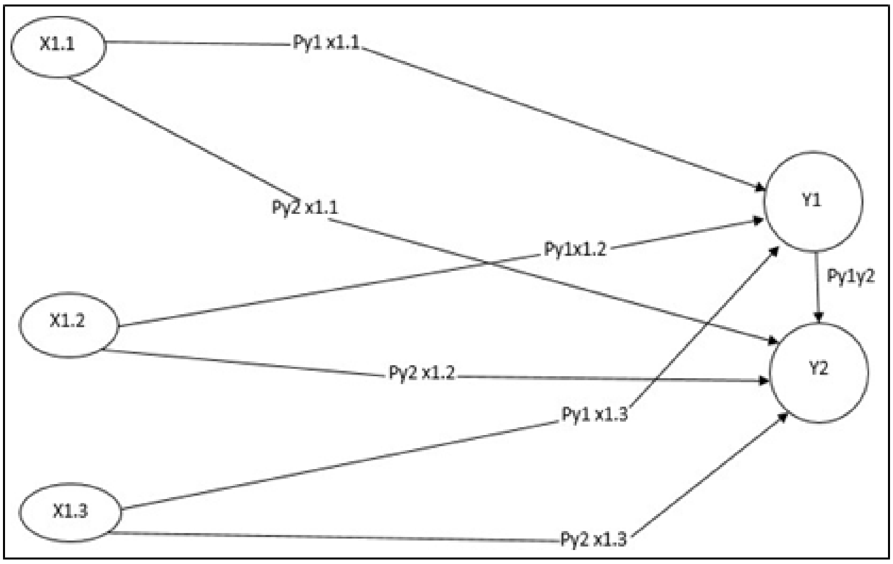

Figure 1. Hypothesis Model

Based on Figure 1, the hypothesis of thisstudy is:

H1: Gender of local revenue has asignificant effect on direct expenditure
H2: Local own-source revenue has asignificant effect on direct expenditure
H3: Special Allocation Fund hasasignificant effect on direct expenditure
H4: General allocation funds have asignificant effect on direct spending
H5: Revolving Fund has asignificant effect on direct expenditure
H6: The level of independence has asignificant effect on direct expenditure
H7: The Gender of regional revenue has a significant effect on the humandevelopment index
H8: Local revenue has a significant effect on the human development index
H9: The Special Allocation Fund has asignificant effect on the human development index
H10: General allocation funds have asignificant effect on the human development index
H11: The Community Revolving Fund has a significant effect on the humandevelopment index
H12: The level of independence has a significant effect on the human development index
H13: The Gender of local revenue has a significant effect on the poverty rate
H14: Local own-source revenue has a significant effect on the poverty rate
H15: The special allocation fund has a significant effect on the poverty rate
H16: General allocation fund has a significant effect on the poverty rate

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H17: Community revolving fund has a significant effect on poverty level
H18: The level of independence has a significant effect on the poverty rate
H19: Gender of local revenue, local own source revenue, special allocation fund, general allocation fund, community revolving fund, and the level of significant effect simultaneously on human development index and poverty level
H20: Gender of local revenue has a significant effect on the human development index and poverty rate through direct expenditure

4. Research Methods

This research uses a quantitative research design with a survey method as a data collection technique. Respondents in this study were local governments responsible for managing direct expenditure budgets. The population used in this study was 38 local governments in East Java Province from 2012 to 2022 due to data availability. The analysis method used in thisresearch is path analysis using SPSS version 27.0. In the analysis. In this study, the dependent variables are the Human Development Index and Poverty Level, while the independent variables are Regional Revenue, Gender, Independence Level, and Direct Expenditure.

5. Results and Discussion

5.1 Classical Assumption Test

This classic assumption test is carried out because the regression model needs to pay attention to any deviations from the classicalassumptions, because in essence, if the classical assumptions are not met, the variables that explain will be inefficient

a. Multicollinearity

The multicollinearity test was conducted to test whether the regression model found a correlation between the independent variables. If there is a correlation, it is called a multicollinearity problem. According to Gosali (2011), there are no *multicollinearity* symptoms if thetolerance value is> 0.100 and the VIP valueis < 10.00, indicating that there are no*multicollinearity* symptoms. So it can beconcluded that the regression model does not have a *multicollinearity problem*.

Table 2. Multicollinearity Test Results

Variabels	***Collinearity Statistics***	
	Tollerance	*VIP*
Inequality Gender	0.896	1.116
Original Revenue Regional	0.796	1.256
Independence Regional	0.396	2.528
Direct Expenditure	0.469	2.133

Source: Primary data processed, 2022

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The multicollinearity test results on the Gender Inequality variable do not have *multicollinearity,* which shows a tolerance value of 0.896>0.100 and a VIP value of1,116 <10.00. Furthermore, the Regional Original Revenue variable does not have *multicollinearity* which shows a tolerance value of 0.796>0.100 and a VIP value of1.256<10.00, for the Regional Independencevariable there is no *multicollinearity which* explains that the tolerance value is 0.396>0.100 and a VIP value of 2.528<10.00 and the Direct Expenditure variable also does not have *multicollinearity* where the tolerance value is 0.469>0.100 and a VIP value of 2.133<10.000.

5.2 Research Hypothesis Testing Sub-Structure One

Sub-structure one is a direct relationship between gender inequality (KG), regional own-source revenue (PAD), and regional independence (KD) on direct expenditure (BL)as shown in Figure 2.

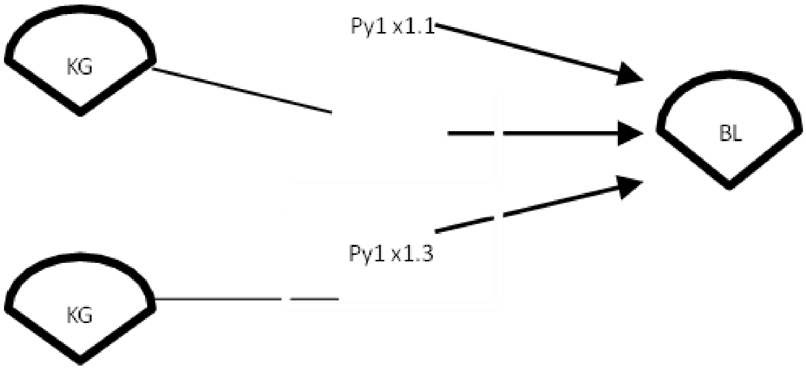

Figure 2: Sub-structure one direct relationship of severalindependent variables with Direct Expenditure

Table 3. Regression Coefficient of Structure 1

	Unstandardized Coefficients				
Model	B	Std. Error	Beta	t	Sig.
1 (Constant)	-6048.396	478.910		-12.630	.000
Gender inequality	957.942	380.239	.089	2.519	.012
PAD (M)	-.080	.125	-.024	-.639	.523
Regional	11193.255	572.778	.754	19.542	.000

Based on the results of multiple regression analysis, a regression equation can be formulated as follows:

Y= -6048,396+957,942KG0,080PAD+11193,255KD+ei

Based on the table, the regression equation is obtained as follows:

1. The coefficient *βo-6048*.396 means that if Gender Inequality (KG), Regional Original Revenue (PAD), and Regional Independence (KD) are consideredconstant, then Direct

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Expenditure (BL) is - 6048.396.

2. The coefficient of the gender inequality variable (KG) in the multiple linear regression equation is positive at957.942, which indicates that if the gender inequality variable increases by 1%, direct spending will increase by 957.942%, assuming other variables are considered constant.
3. The coefficient of the regional own-source revenue (PAD) variable in the multiple linear regression equation has a negative value of - 0.080, which indicates that if the regional independence variable increases by 1%, it will decrease by 1%.
4. The coefficient of the regional independence variable (KD) in the multiple linear regression equation ispositive at 11193.255, which indicatesthat if the regional independencevariable increases by 1%, it will befollowed by regional spending by 11193.244%, assuming other variables are considered constant.

From the results of the calculation of multiple linear regression analysis that has been carried out, it shows the ability of the model to explain the effect of the *independent variable on* the *dependent variable* is quite high, this can be seen in the coefficient of determination in Table 1model *summary* column *Adjusted R Square* of 0.528. Thus, the regression model used is able to explain the influence of gender inequality variables, local revenue, and regional independence on direct spending by52.8%, while the remaining 47.2% is explained by other variables not included in this study

5.3 Hypothesis Testing of Research Sub-Structure Two

To determine the path coefficient on sub-structure two, before the researcherpresents a picture of sub-structure two, whichis a direct relationship between genderinequality (KG), regional own-source revenue (PAD), regional independence (KD), and direct expenditure (BL) with the index

Based on the results of multiple regression analysis, a regression equation can be formulated as follows:

$$\mathbf{Z = 81.441- 28.945KG+0.001PAD- 1.447KD+0.001BL +ei}$$

1. Regional Original (PAD), Regional Independence (KD), and DirectSpending (BL) are considered constant, then the human development index(HDI) is 81.441.
2. The coefficient of the gender inequality variable (KG) in the multiple linear regression equation is negative at - 28.945, which indicates that if the gender inequality variable increases by 1%, it will be followed by a human development index of -28.945%,
3. The coefficient of regional own source revenue (PAD) variable in the multiple linear regression equation is positive at 0.001, which indicates that if the regional own source revenue variable increases by 1%, the human development index will increase by 0.001%, assuming other variables are considered constant
4. The coefficient of the regional independence variable (KD) in the multiple linear regression equation is negative at - 1.447, which indicates that if the regional independence variable increases by 1%, it will be followed bya human development index of equation is obtained as follows:

   (1) Coefficient $\beta o81$.441 means that if Gender Inequality (KG) Income 1.447%,

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assuming other variables are considered constant

5. The coefficient of the direct expenditure variable (BL) in the multiple linear regression equation is positive at 0.001, which indicates that if the direct expenditure variable increases by 1%, the human development index will increase by 0.001%, with the assumption that other variables are considered constant.

Coefficient of Structural Determination two

From the results of the calculation of multiple linear regression analysis that has been carried out, it shows that the ability of the model to explain the effect of *independent* variables on the *dependent variable* is quite high, this can be seen in thecoefficient of determination in the *Adjusted*R *Square* column of 0.559. Thus, the regression model used is able to explain the influence of gender inequality variables, local revenue, regional independence, and direct spending on the human development index by 55.9%, while the remaining 44.1% is explained by other variables not included in this study.

5.4 Causal Effect

Based on the results of the analysis, here are some variable effects and direct and indirect causal effects

Table 4. Causal Effect

Variable influence	Causal Influence		
		Indirect	
	masDirect	Through $_{Y1}$	Total
KG to BL	0,089		0,089
KD to BL	0,754		0,754
KG to HDI	0,729	0,012	0,741
KD to HDI	0,026	0,107	0,133
PAD to HDI	0,120		0,120
BL to HDI	0,142		0,142

Source: Secondary data processed, 2024

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The complete path diagram of this study isillustrated in Figure 4 below:

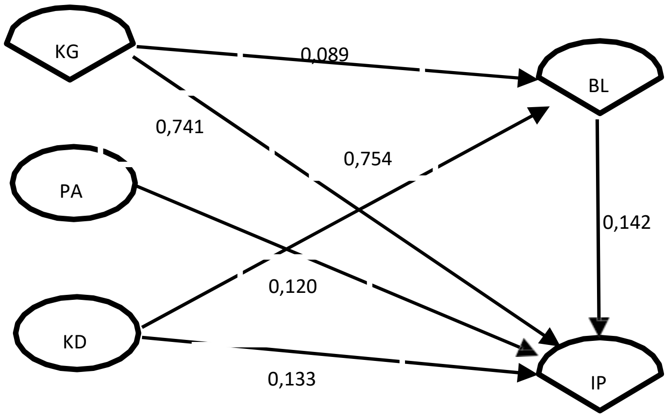

Figure 3. New diagram of changes from the hypothesizedpath diagram

6. Discussion

6.1 Effect of Gender Inequality on Direct Expenditure

According to Eitsen in (Mulyono, 2006), the existence of gender inequality is caused by two things, namely (1) The view of materialist theory, namely the view tends to attack women from a physical perspective regarding the role of women in the economicfield, here women are considered weaker therefore, their wages also tend to be small, in contrast to the connotation of men who are considered to have physical power so that their wages are much greater than women, and (2) The distinction between domestic and public work, namely this explanation is not much different fromPriyadi and Astuti's opinion regarding dual roles, explaining that women's scope is very limited because women already bear the domestic burden.

Based on the results of processed data, it shows that gender inequality in multiple linear regression equations has a positive value of 957.942, which explains that if gender inequality increases by 1%, it will be followed by an increase in direct expenditure of 957.942%. That means that an increase in gender inequality will increase local government direct spending, and vice versa, a decrease in gender inequality will reduce local government direct spending. The results of the study are supported by (Sitorus, 2016) that in several provinces in Indonesia, in general, the achievement of gender development over time shows an improving development, although there is still a real gap in the achievement of basic capabilities between men and women

6.2 The Effect of Local Revenue on Direct Expenditure

The definition of Regional Original Revenue (PAD) is regional revenue sourced from the results of regional taxes, the results of regional retrebution, the results of the management of separated regional assets, and other legitimate regional original income, which aims to provide graduation to the regions in exploring funding in the implementation of regional autonomy as a manifestation of the principle of decentralization (Badrudin, 2015). Based on the results of processed data, it shows that local revenue in the multiple linear regression equation has a negative value of -0.080, which explains that if local revenue increases by 1%,

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it will be followed by a decrease in direct spending of 0.080%. That means the increase in PAD will reduce direct expenditure, and vice versa, the decrease in PAD will increase regional direct expenditure. The results of this study differ from the findings of (Syamni et al., 2014), which state that it has been empirically proven that PAD has a positive and very significant effect on direct expenditure in North Aceh Regency

6.3 The Effect of Regional Independenceon Direct Expenditure

A region can be said to be independent if the region is able to finance government and development activities independently without relying on funds from the centralgovernment. Regional independence is thegoal of regional autonomy.

Based on the processed data, it shows thatregional independence in the multiple linear regression equation has a positive value of 11193.255, which explains that if the level of regional independence increases by 1%, itwill be followed by an increase in direct expenditure of 11193.255%. That means, theincrease in regional financial independence will increase direct spending and vice versa, the decrease in regional financial independence will reduce regional direct spending. This is supported by (Yulianah,2017) which states that the regional financial efficiency ratio has a significant effect on economic growth in West Java.

6.4 The Effect of Gender Inequality on Human Development Index

The realization of gender equality and justice is marked by the absence of gender equality and justice discrimination between women and men in gaining access, participation opportunities,and control over development, as well as obtaining equal and fair benefits in development (Hubies, 2010).

Based on the results of processed data, it shows that regional independence in the multiple linear regression equation has a negative value of -28.945, which explainsthat if gender inequality increases by 1%, it will be followed by a decrease in the human development index of -28.945 %. That means, an increase in gender inequality will reduce the human development index, andvice versa, a decrease in inequality will increase the human development index. The results of the study are supported by (Sitorus, 2016), which states that in several provinces in Indonesia, in general, the achievement of gender development over time shows an improving development, although there is still a real gap in the achievement of basic capabilities between men and women.

6.5 The Effect of Local Revenue on Human Development Index

According to (Paramita, 2021), regional revenue is revenue whose sources can come from regional taxes and levies, the results of regionally owned companies, and the management of separated regional assets andother legal PAD. In this case, the funds that have been paid by the community will be reinvested and improve public services.

Based on the results of processed data, it shows that local revenue in the multiple linear regression equation hasa positive value of 0.001, which explains thatif local revenue increases by 1%, it will be followed by an increase in the humandevelopment index of 0.001%. That means, an increase in local revenue will increase thehuman development index, and vice versa, a decrease in local revenue will reduce the human development index. The results ofthis study are supported by (Paramita, 2021), which states that PAD has a positive andsignificant effect on the human developmentindex in the districts/cities of Central Java

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province.

6.6 The Effect of Regional Independenceon the Human Development Index

According to Halim (Saputra, 2010), Regional financial independence is indicatedby the size of the Regional Original Revenue(PAD) compared to regional income fromother sources, such as assistance from the central government or loans. The ability of the region to carry out its duties is categorized as effective if the ratio achieved is at least 100%. However, the higher the effectiveness ratio, the better the regional capacity (Bakar and Said, 2021).

Based on the results of processed data, it shows that regional financial independence in the multiple linear regression equation hasa negative value of -1.447, which explains that if regional financial independence increases by 1%, it will be followed by a decrease in regional financial independence. human development index by 1.447%. That means, increasing regional financial independence will reduce the human development index, and vice versa,decreasing regional financial independence will increase the human development index.

6.7 The Effect of Direct Expenditure onHuman Development Index

Based on the results, the processed data shows that regional financial independence in the multiple linear regression equation has a positive value of 0.001, which explains that if expenditure increases by 1%, it will be followed by an increase in the human development index by 0.001%. That means,increasing spending on regional direct expenditure will increase

the development index and the human development index, and vice versa; a decrease in regional spending willreduce the human development index. Theresults of this study are supported by (Dzulhijjy, 2021), which stated that government spending has a positive and significant effect on the human development index. The results of this analysis show thatthe effect of direct expenditure on the humandevelopment index is quite small but very influential if managed properly and right on target.

7. Conclusions and Suggestions

Conslusion

1. Gender inequality and regional independence are positive, while regional own-source revenue and regional independence are negative and have no significant effect on direct expenditure.
2. Gender inequality is negative, and direct expenditure and local revenue arepositive, but have no significant effect on the human development index.
3. The variables of gender inequality, local revenue, and regional independence simultaneously have a significant effect on direct expenditure
4. The variables of gender inequality, local revenue, regional independence, and direct expenditure simultaneously have asignificant effect on the humandevelopment index.

Advice

Suggestions to regional genderleadership are expected to increase socialization both directly and indirectly.This serves as a form of development, in which each gender has an influence. This may bethe basis for consideration as a decision-making tool in optimizing the level of independence of the regional development index as a link tohuman life.

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