

## **ABSTRACT**

*The Special Region of Yogyakarta has consistently recorded the highest average percentage of poor population in Java Island during the 2014–2023 period, reaching 12.7 percent. This high poverty rate poses a significant challenge, especially considering that D.I Yogyakarta is widely recognized for its relatively strong educational quality and human development achievements. Poverty is a multidimensional issue that requires comprehensive analysis through the lens of human development and government expenditure.*

*This study aims to analyze the influence of the Islamic Human Development Index (I-HDI), educational function expenditure, and social assistance expenditure on poverty levels across 5 regencies/cities within the province during the 2014-2023 period. The I-HDI is calculated using the Simple Weighted Index (SWI) method, assigning equal weights of 20 percent to each of the 5 dimensions aligned with the maqashid syariah indicators. A quantitative research approach is employed, utilizing secondary data comprising 400 panel data points, analyzed through the Fixed Effect Model regression technique.*

*The findings reveal that the I-HDI variable has a significant negative effect on poverty levels in the Special Region of Yogyakarta during the 2014-2023 period. Conversely, both educational function expenditure and social assistance expenditure variables exhibit a positive effect on poverty levels within the same timeframe. Collectively, all examined variables significantly influence poverty levels in the Special Region of Yogyakarta throughout the study period.*

*Keywords: Islamic Human Development Index (I-HDI); Educational Function Expenditure; Social Assistance Expenditure; Poverty*

