

ABSTRAK

PENGARUH DANA TRANSFER PEMERINTAH PUSAT, BELANJA PEGAWAI, BELANJA BARANG DAN JASA TERHADAP EFISIENSI PENGELOLAAN KEUANGAN DAERAH DI PROVINSI SUMATERA SELATAN

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Penelitian ini bertujuan untuk menganalisis pengaruh Dana Transfer Pemerintah Pusat, Belanja Pegawai, dan Belanja Barang dan Jasa terhadap Efisiensi Pengelolaan Keuangan Daerah pada pemerintah kabupaten/kota di Provinsi Sumatera Selatan. Penelitian ini menggunakan pendekatan kuantitatif dengan metode *purposive sampling*. Data yang digunakan merupakan data sekunder berupa laporan keuangan pemerintah daerah yang telah diaudit dan diperoleh melalui E-PPID Badan Pemeriksa Keuangan Republik Indonesia (BPK RI) selama periode 2020–2024. Analisis data dilakukan menggunakan model regresi data panel dengan bantuan aplikasi *EViews* 13. Berdasarkan hasil pengujian secara parsial menunjukkan bahwa Dana Transfer Pemerintah Pusat berpengaruh positif dan signifikan terhadap Efisiensi Pengelolaan Keuangan Daerah. Sementara itu, Belanja Pegawai dan Belanja Barang dan Jasa berpengaruh negatif dan signifikan terhadap Efisiensi Pengelolaan Keuangan Daerah. Hasil pengujian secara simultan menunjukkan bahwa Dana Transfer Pemerintah Pusat, Belanja Pegawai, dan Belanja Barang dan Jasa secara bersama-sama berpengaruh signifikan terhadap Efisiensi Pengelolaan Keuangan Daerah.

Kata Kunci: Dana Transfer Pemerintah Pusat; Belanja Pegawai; Belanja Barang dan Jasa; Efisiensi Pengelolaan Keuangan Daerah.

ABSTRACT

THE EFFECT OF CENTRAL GOVERNMENT TRANSFERS, EMPLOYEE EXPENDITURES, GOODS AND SERVICES EXPENDITURES ON THE EFFICIENCY OF REGIONAL FINANCIAL MANAGEMENT IN SOUTH SUMATERA PROVINCE

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This study aims to analyze the effect of Central Government Transfers, Employee Expenditures, and Goods and Services Expenditures on the Efficiency of Regional Financial Management in district/city governments in South Sumatera Province. This study used a quantitative approach with a purposive sampling method. The secondary data used in the form of audited regional government financial statements obtained from the E-PPID of the Audit Board of the Republic of Indonesia (BPK RI) during the period 2020–2024. Data analysis was conducted using panel data regression analysis with the assistance of EViews 13 software. The partial test results indicate that Central Government Transfers have a positive and significant effect on the Efficiency of Regional Financial Management. Meanwhile, Employee Expenditures and Goods and Services Expenditures have a negative and significant effect on the Efficiency of Regional Financial Management. The simultaneous test results show that Central Government Transfers, Employee Expenditures, and Goods and Services Expenditures jointly have a significant effect on the Efficiency of Regional Financial Management.

Keywords: *Central Government Transfers; Employee Expenditures; Goods and Services Expenditures; Efficiency of Regional Financial Management.*