

# Pengaruh Dana Daerah Dan Transfer Daerah Terhadap Mutu Pendidikan Dasar Di Indonesia = The Effect Of Regional Funds And Regional Transfers On The Quality Of Basic Education In Indonesia

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## Abstrak

Penelitian ini bertujuan menganalisis pengaruh anggaran pendidikan yang dibagi menjadi dana daerah dan transfer daerah terhadap mutu pendidikan dasar di Indonesia yang diproksi dengan skor Pemetaan Mutu Pendidikan (PMP). Dana daerah merupakan anggaran pendidikan yang bersumber dari pendapatan asli daerah (PAD), sedangkan transfer daerah merupakan anggaran pendidikan yang bersumber dari Anggaran Pendapatan dan Belanja Negara (APBN). Penelitian ini dilakukan dengan metode reg, si cross section dengan unit analisis 392 kabupaten/kota di Indonesia. Berdasarkan hasil estimasi, baik untuk jenjang sekolah dasar (SD) maupun sekolah menengah pertama (SMP), dana daerah tidak signifikan secara statistik memberikan pengaruh terhadap skor PMP. Sedangkan transfer daerah, secara signifikan memberikan pengaruh positif terhadap skor PMP. Selanjutnya, apabila dianalisis lebih mendalam, pada jenjang SD, dana daerah mempengaruhi skor PMP melalui standar pendidik dan tenaga kependidikan (PTK); standar sarana dan prasarana (sarpras); dan standar pembiayaan. Sedangkan pada jenjang SMP, dana daerah mempengaruhi skor PMP melalui standar PTK. Di samping itu, untuk transfer daerah, pada jenjang SD, transfer daerah mempengaruhi skor PMP melalui standar PTK, standar sarpras, standar Kelola, standar pembiayaan, standar isi dan standar kompetensi lulusan (SKL). Sedangkan pada jenjang SMP, transfer daerah mempengaruhi skor PMP melalui standar PTK, standar kelola, standar pembiayaan, standar penilaian, standar isi dan standar SKL.

.....This study aims to analyze the effect of the education budget which is divided into regional funds and regional transfers on the quality of basic education in Indonesia as proxied by the Education Quality Mapping (PMP) score. Regional Funds are education budgets sourced from local revenue while regional transfers are education budgets sourced from the State Revenue and Expenditure Budget. This research was conducted using a cross section regression method with a unit of analysis of 392 districts/cities in Indonesia. Based on the results, for both elementary and junior high school levels, regional funds are not statistically significant in influencing the achievement of the PMP score. Meanwhile, regional transfers significantly have a positive effect on the PMP score. Furthermore, at the elementary school level, regional funds affect PMP scores through the standards of educators and education staff; facilities and infrastructure; and financing. Meanwhile, at the junior high school level, regional funds affect PMP scores through standards of educators and education staff. In addition, for regional transfers, at the elementary school level, regional transfers affect PMP scores through standards of educators and education staff; facilities and infrastructure; management; financing; content; and graduate competency. Whereas at the junior high school level, regional transfers affect PMP scores through standards of educators and education staff; management; financing; assessment; content; and graduate competency.