

## **ABSTRAK**

### **EVALUASI PRA DAN PASCA EFISIENSI PADA ANGGARAN PENDAPATAN DAN BELANJA DAERAH KABUPATEN SLEMAN**

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Penelitian ini bertujuan untuk mengevaluasi tingkat efisiensi Anggaran Pendapatan dan Belanja Daerah (APBD) Kabupaten Sleman sebelum dan sesudah diterapkannya kebijakan efisiensi nasional berdasarkan Instruksi Presiden Nomor 1 Tahun 2025. Penelitian dilakukan melalui observasi langsung selama kegiatan magang di Badan Keuangan dan Aset Daerah (BKAD). Evaluasi dilakukan terhadap perubahan struktur belanja, alokasi program prioritas, dan efisiensi penggunaan anggaran daerah. Hasil penelitian menunjukkan bahwa Pemerintah Kabupaten Sleman telah berhasil melakukan efisiensi dengan memangkas belanja non-prioritas seperti perjalanan dinas dan pengadaan ATK, serta merealokasikan dana sebesar Rp76,9 miliar ke program strategis nasional seperti Makan Bergizi Gratis (MBG). Namun, efektivitas dari efisiensi tersebut belum sepenuhnya tercapai, karena indikator hasil dari program-program baru masih belum menunjukkan dampak nyata terhadap pembangunan dan kesejahteraan masyarakat. Dengan demikian, efisiensi yang dilakukan memberikan dampak positif terhadap arah kebijakan anggaran daerah, tetapi tetap memerlukan perbaikan dalam perencanaan dan evaluasi kinerja agar hasilnya benar-benar optimal dan berkelanjutan.

Kata kunci: Evaluasi, APBD, Efisiensi Anggaran, Kabupaten Sleman, Pra dan Pasca

## ABSTRACT

### ***EVALUATING THE PRE AND POST EFFICIENCY IN THE REGIONAL REVENUE AND EXPENDITURE BUDGET OF (APBD) OF SLEMAN DISTRICT***

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*This study aims to evaluate the efficiency of the Regional Revenue and Expenditure Budget (APBD) of Sleman Regency before and after the implementation of the national efficiency policy outlined in Presidential Instruction Number 1 of 2025. The research was conducted through direct observation during an internship at the Regional Finance and Asset Agency (BKAD). The evaluation focused on changes in the spending structure, the allocation of priority programs, and the efficiency of regional budget utilization. The results indicate that the Sleman Regency Government has successfully implemented efficiency measures by cutting non-priority expenditures, such as official travel and stationery procurement, while reallocating IDR 76.9 billion to national strategic programs, including the Free Nutritious Meals (MBG) program. However, the effectiveness of these efficiency measures has not yet been fully realized, as the outcome indicators for the new programs have not demonstrated a tangible impact on development and community welfare. In conclusion, while the efficiency measures have positively influenced regional budget policy, further improvements in planning and performance evaluation are needed to ensure optimal and sustainable results.*

**Keywords:** *Evaluation, APBD, Budget Efficiency, Sleman Regency, Pre and Post*