

ABSTRAK

EVALUASI ATAS EFISIENSI ANGGARAN APBD TAHUN 2025 DI KABUPATEN SLEMAN PASCA PENERAPAN INPRES NO.1 TAHUN 2025

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Penelitian ini bertujuan untuk mengevaluasi dampak efisiensi anggaran yang dilakukan melalui revisi APBD Tahun 2025 di Kabupaten Sleman pasca penerbitan Instruksi Presiden No. 1 Tahun 2025. Pendekatan yang digunakan dalam penelitian ini adalah kuantitatif semi-deskriptif, dengan teknik pengumpulan data melalui observasi, dokumentasi, serta wawancara terhadap narasumber di Badan Keuangan dan Aset Daerah (BKAD) Kabupaten Sleman. Data yang diperoleh menunjukkan bahwa terdapat pemangkasan anggaran yang signifikan pada beberapa pos utama, antara lain Dana Alokasi Umum (DAU) Specific Grant, Dana Alokasi Khusus (DAK) Penugasan Irigasi, serta Dana Keistimewaan. Selain itu, belanja operasional seperti perjalanan dinas, seminar, dan pengadaan barang juga mengalami penyesuaian. Secara kuantitatif, pemangkasan berkisar antara 35% hingga 100% dari pagu awal pada jenis belanja dan pendapatan tertentu. Revisi anggaran dilakukan secara bertahap dan terstruktur melalui koordinasi antara OPD, TAPD, dan DPRD, serta menggunakan Sistem Informasi Pemerintahan Daerah (SIPD). Hasil penelitian ini menunjukkan bahwa meskipun besarnya pemangkasan anggaran berdampak pada beberapa program non-prioritas, pemerintah daerah tetap menjaga kesinambungan pelayanan publik melalui penguatan program prioritas. Penelitian ini merekomendasikan peningkatan kapasitas perencanaan keuangan daerah, optimalisasi Pendapatan Asli Daerah (PAD), serta evaluasi berkala terhadap efektivitas revisi anggaran sebagai upaya menjaga efisiensi tanpa mengorbankan kualitas layanan publik.

Kata Kunci: APBD, Revisi Anggaran, Inpres No. 1 Tahun 2025, Efisiensi, BKAD Sleman, Pendekatan Kuantitatif Semi-Deskriptif

ABSTRACT

EVALUATING THE EFFICIENCY OF THE 2025 APBD BUDGET IN SLEMAN DISTRICT AFTER THE IMPLEMENTATION OF PRESIDENTIAL INSTRUCTION NO. 1 OF 2025

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This study aims to evaluate the impact of budget efficiency achieved through the revision of the 2025 Local Government Budget (APBD) in Sleman Regency following the issuance of Presidential Instruction No. 1 of 2025. The study employs a quantitative semi-descriptive approach, with data collection methods including observation, documentation, and interviews with sources from the Regional Finance and Asset Agency (BKAD) of Sleman Regency. The data obtained reveal significant budget cuts in several key areas, including the General Allocation Fund (DAU) and the Special Allocation Fund (DAK) for Irrigation Assignments, as well as the Special Fund. Operational expenses, including official travel, seminars, and the procurement of goods, were also adjusted. Quantitatively, the cuts ranged from 35% to 100% of the initial budget ceilings for certain expenditures and revenues. The budget revisions were conducted in stages and a structured manner, involving coordination among the Regional Government Organisations (OPD), the Regional Government Working Unit (TAPD), and the Regional People's Representative Council (DPRD), utilising the Regional Government Information System (SIPD). The findings indicate that while the significant budget reductions have impacted several non-priority programs, the local government has managed to maintain public service continuity by strengthening priority programs. This study recommends enhancing the capacity for regional financial planning, optimizing Regional Original Income (PAD), and conducting periodic evaluations of the effectiveness of budget revisions to sustain efficiency without compromising the quality of public services.

Keywords: APBD, Budget Revision, Presidential Instruction No. 1 of 2025, Efficiency, BKAD Sleman, Semi-Descriptive Quantitative Approach