

ABSTRAK

Pengelolaan keuangan daerah yang efisien dan akuntabel merupakan tantangan utama yang dihadapi pemerintah daerah, terutama ketika terjadi pemotongan dana transfer pusat berdasarkan Undang-Undang Nomor 1 Tahun 2022 tentang Hubungan Keuangan antara Pemerintah Pusat dan Pemerintahan Daerah (UU HKPD). Penelitian ini bertujuan untuk menganalisis proses kebijakan daerah Kabupaten Banyuwangi dalam menindaklanjuti pemotongan dana transfer pusat serta strategi efisiensi APBD yang diterapkan agar program daerah tetap berjalan secara optimal di tengah keterbatasan fiskal.

Penelitian ini menggunakan pendekatan kualitatif dengan metode pengumpulan data melalui wawancara mendalam, observasi, dan dokumentasi. Informan penelitian berasal dari Badan Pengelolaan Keuangan dan Aset Daerah (BPKAD) dan Badan Perencanaan Pembangunan Daerah (Bappeda) Kabupaten Banyuwangi. Keabsahan data diuji melalui triangulasi teknik dan member *check*. Analisis data menggunakan model interaktif Miles dan Huberman.

Hasil penelitian menunjukkan bahwa pemotongan dana transfer pusat pada tahun 2026 mencapai Rp665 miliar atau sekitar 24,6% dari total transfer. Pemerintah Kabupaten Banyuwangi merespons kondisi ini secara adaptif melalui koordinasi lintas OPD antara BPKAD dan Bappeda. Strategi yang diterapkan meliputi *refocusing* dan realokasi anggaran dengan mengurangi belanja non-prioritas seperti perjalanan dinas, kegiatan seremonial, dan beberapa proyek infrastruktur yang tidak mendesak, sembari tetap mengamankan belanja wajib (*mandatory spending*) di sektor pendidikan, kesehatan, dan pelayanan dasar masyarakat. Penganggaran berbasis prioritas dan pengendalian belanja yang selektif menjadi kunci dalam menjaga stabilitas fiskal daerah. Capaian predikat SAKIP "AA" yang dipertahankan selama tujuh tahun berturut-turut menjadi bukti akuntabilitas dan efisiensi manajerial Pemerintah Kabupaten Banyuwangi. Ditinjau dari perspektif teori *stewardship*, pemerintah daerah telah berperan sebagai *steward* yang bertanggung jawab dalam mengelola sumber daya publik demi kepentingan masyarakat secara berkelanjutan.

Kata kunci: Efisiensi APBD, Dana Transfer Pusat, Pengelolaan Keuangan Daerah, *Refocusing* Anggaran, Teori *Stewardship*

ABSTRACT

Efficient and accountable local financial management is a major challenge faced by local governments, particularly when central government transfer funds are cut in accordance with Law No. 1 of 2022 on Financial Relations between the Central Government and Local Governments (HKPD Law). This study aims to analyze the policy-making process of Banyuwangi Regency in responding to cuts in central government transfer funds, as well as the APBD efficiency strategies implemented to ensure that local programs continue to run optimally despite fiscal constraints.

This study employs a qualitative approach, with data collected through in-depth interviews, observation, and documentation. The research informants were from the Regional Financial and Asset Management Agency (BPKAD) and the Regional Development Planning Agency (Bappeda) of Banyuwangi Regency. Data validity was tested through technical triangulation and member checking. Data analysis used the Miles and Huberman interactive model.

Research findings indicate that cuts to central government transfer funds in 2026 will amount to Rp665 billion, or approximately 24.6% of total transfers. The Banyuwangi Regency Government has responded to this situation adaptively through cross-agency coordination between the Regional Finance and Asset Management Agency (BPKAD) and the Regional Development Planning Agency (Bappeda). The strategies implemented include refocusing and reallocating the budget by reducing non-priority expenditures such as official travel, ceremonial activities, and some non-urgent infrastructure projects, while ensuring mandatory spending in the education, health, and basic public services sectors remains secured. Priority-based budgeting and selective expenditure control are key to maintaining regional fiscal stability. The achievement of the SAKIP “AA” rating, which has been maintained for seven consecutive years, serves as evidence of the accountability and managerial efficiency of the Banyuwangi Regency Government. From the perspective of stewardship theory, the local government has acted as a responsible steward in managing public resources for the sustainable benefit of the community.

Keywords: *Regional Budget Efficiency, Central Government Transfer Funds, Local Financial Management, Budget Reallocation, Stewardship Theory*