

EVALUATION OF THE DRAFT REGIONAL REVENUE AND EXPENDITURE BUDGET OF KEDIRI COUNTY, EAST JAVA PROVINCE

Totok Minto Leksono

Universitas Kadiri, Indonesia

*Correspondence Author: totokminto.shmh@gmail.com

DOI: <https://10.71040/irpia.v10i4.308>

ABSTRACT

Article History

Submitted

November, 10 2025

Reviewed

December, 28 2025

Accepted

December, 30 2025

Published

December, 31 2025

This study aims to qualitatively evaluate the 2026 Kediri Regency Regional Revenue and Expenditure Budget (RAPBD) based on Permendagri Number 14 of 2025, focusing on 6 aspects: judicial compliance, schedule stages, details of Perda/Perkada, conformity of RKPD-KUA-PPAS, mandatory spending allocation, and spending posture. Qualitative research approach with case study research type. The results show high compliance through sub-activity adjustments, shifts in public school access spending, education allocation of 44.32% (exceeding the minimum of 20%), employee spending of 28.64% (below 30%), and village levy revenue sharing of 11.08% non-BLUD, although public service infrastructure of 26.28% has the potential for expansion. The findings confirm that SIPD-RI overcomes the KUA-PPAS time gap, recommends routine audits and automatic RKPD entries to optimize center-region synchronization and public services. The Regional Budget meets the principles of efficiency and transparency with an education allocation of 44.32% (above the minimum of 20%), control of employee spending of 28.64% (below 30%), and the revenue sharing of village levies of 11.08% non-BLUD. The significant adjustment strengthens fiscal stability, although public service infrastructure is still below the 40% ceiling, so there is potential for expansion. The responsiveness of the Regency Government to the poverty eradication and food self-sufficiency programs. The conclusion is that the evaluation of the 2026 Kediri Regency Regional Budget shows high compliance with the regulations of the Minister of Home Affairs through improving the juridical foundation, adjusting subactivities in SIPD-RI, and shifting strategic allocations for national priority programs such as People's Schools.

Keywords: *kediri county rapbd, evaluation of the regional budget, rkpd-kua-ppas synchronization, regional spending posture, mandatory spending*

INTRODUCTION

The Regional Revenue and Expenditure Budget (APBD) is a manifestation of regional fiscal policies that support essential public services such as education, health, and infrastructure. In Indonesia, Law Number 23 of 2014 concerning Regional Government emphasizes the principle of efficiency and effectiveness of the APBD to improve the quality of life of the community. The main problem is the misalignment between budget allocation and service priorities, especially in areas like East Java that handle the national program of People's Schools. This study aims to qualitatively evaluate the 2026 APBD of Kediri Regency, East Java Province in order to identify gaps and strategies for improving public service policies.

In the previous research on the APBD, it can be described as follows. Arranging and budgeting may be a portion which cannot be separated from the process of government monetary administration. Require for keenness against a plan of arranging and budgeting dalam format APBD, linkages arranging record that one against the other, as well as successful and efficient nearby government

arrangements to compels within the arranging and budgeting of the past financial year APBD to be implemented within the following financial year.

Research conducted by Barbakem di Badan Keuangan Kabupaten Kepulauan Sangihe may be a utilitarian government part that has the errand of carrying out the undertakings of neighborhood administration best on the rule of independence and partner. The reason of this investigate was to decide whether the process of arranging and budgeting for APBD on Badan Keuangan Kabupaten Sangihe. This investigate employs clear investigate strategy. The investigate comes about appeared of 14 steps, 1 of which appears the time and disparity capacities agreeing to Permendagri Nomor 13 Tahun 2006 (Barbakem, 2018).

The results of other studies show that budget planning and evaluation have not been able to fully improve budget performance, especially financial planning, the collection of information that is withering final for performance evaluation and efforts to overcome budget implementation constraints. A factor in planning is that there is a tendency to reduce budget allocation for certain activities in order to allocate the available budget to various other programs, and the need for spare money for a period of one month is not well planned. Meanwhile, the constraint factor in performance evaluation, the information or information available has not fully been able to show the final withering condition, because there is a possibility that the stages of the activities carried out have not been reported, or there is a possibility that evidence of expenditure has not been recorded because it can still be an administrative process (Hendrawan, Sihombing, 2021); (Primastuti, 2004).

Other research shows that the importance of standard expenditure analysis (ASB) for activity cost standards in order to effectively achieve performance targets. Technically, ASB includes the percentage/allocation of each shopping post in total spending, reaching the minimum value and the maximum value of the standard spending. The percentage/allocation of each expenditure to the total expenditure has the maximum value, namely in activities/costs. Additional income is based on workload and has a minimum value, especially in salary rounding activities (Winerungan, Rumate, 2018)

The APBD is a document that contains the views of the factions and bodies or institutions of the Regional House of Representatives involved in the study. The problem analysis in Wance's research uses the concept of the regional legislation process, the concept of budget planning and the concept of budget stages. The research approach uses the theory of the ROCCIPI model (Rule, Capacity, Communication, Interest, Ideologi). The participatory planning process must be updated, strategies must be developed in the form of dialogue or socialization of performance-based planning and budgeting, capacity and commitment must be strengthened, both from local governments and the DPRD (Wance, 2019); (Savitri, Dewantara, Darmayant, Dewi, 2019)

Controlling employee spending, and optimizing productive spending. The proportion of employee spending is still in the unhealthy category, so it has an impact on the fiscal capacity of the regions. The need to improve the assumptions used and the procedures applied in the preparation of the APBD. This is important to improve the efficiency and effectiveness of budget use and ensure that the APBD better reflects the needs and aspirations of the community. Furthermore, it can focus on analyzing the impact of the assumptions and procedures used on the results of the APBD as well as improvement strategies that can be implemented by local governments (Tuarita & Banda, 2026); (Rahman, 2024)

Budgeting and money related execution of nearby government in Kecamatan Sonder is very successful. where the budgeting is done utilizing the Arranging, Programming, and Budgeting Framework (PBBS) approach, and the money related execution within the arrangement of the budget goes well in spite of the delay but the usage is still good and beneath control. This could be seen from how the method of planning the budget and vital plans that are set within the long term (Pangalila, Elim, 2017)

The System and Procedure for the Preparation of the APBD with the Permendagri procedure and the results of the research show that the implementation system and procedures are good in recording because they have used the Financial System Application. Arranging and budgeting may be a portion which cannot be separated from the process of government money related administration. Require for astuteness against a plan of arranging and budgeting Anggaran Pendapatan dan Belanja Daerah (APBD), linkages arranging report that one against the other, as well as compelling and efficient neighborhood government arrangements to compels within the arranging and budgeting of the past financial year APBD to be implemented within the following monetary year (Fernando & Karamoy, 2022); (Barbakem, 2018)

The implementation of bureaucratic reform in the field of budget management is said to be less uniform. In local government, this is characterized by a lack of transparency and accountability in the regional budget system. The financial management system is still at odds with the purpose of good governance, which requires transparency and accountability across all areas of government. The emergence of e-budgeting is indirect evidence of the use of e-Government programs in Indonesia. Transparency and public participation will help the government improve the quality of public services (Wijayanto, 2015)

The development of an information system for monitoring and evaluation shows that this system can present information about staff, divisions, various types of revenue, revenue budgets, types of expenditures, expenditure budgets, and can also create printable reports according to user needs. This can help the government in supervising and assessing the budget that is being implemented and that has been realized. This influence is only limited to optimizing the implementation of regional spending, and has not been able to encourage an increase in regional spending (Yulandari, Purnama, 2024); (Ramadhani, 2019); (Firash et al., 2016)

The expenditure compatibility ratio indicates that most of the budget is allocated to regional operations, not to capital expenditure or development. Regions are also still very dependent on support from the central government. However, the regional self-reliance ratio is in the "moderate" category, which indicates that assistance from the central government is starting to decrease. The effectiveness ratio of Regional Original Revenue (PAD) is already at an optimal level, which allows the receipt of PAD in accordance with the plan that has been set. The efficiency ratio of PAD is able to reduce expenses, and the PAD collection process is already running well, while the growth ratio for revenue and expenditure shows positive figures. The main factor in the lack of funds is the failure to achieve the region's original revenue target.

On the other hand, there are several factors that support the government's financial performance in managing the APBD, such as improving employee competence, improving public services through digitalization and adoption of non-cash payments, and increasing coordination with the central government related to information systems in regional financial management. However, there are also inhibiting factors, including limited human resources, regional financial administration that is not optimal with the use of information systems, and PAD which is not yet the main source of income. Factors that affect the APBD management strategy include the capacity of APBD management human resources, regional fiscal capabilities, and community reactions to development. In general, regional revenue is still highly dependent on external funds, both from the Provincial Government and the Central Government. However, several regions are trying to increase their independence with an average PAD growth of 2.82%. The government prefers to prioritize expenditure on operations rather than expenditure on development, although there are fluctuations every year (Alfiani et al., 2024); (Amirullah et al., 2024); (Asse, Rahman, 2023); (Nuzullesmary, 2021)

The existence of SIMDA Keuangan accelerates, simplifies, and improves accuracy in the preparation of financial statements. The presentation and implementation of this system is well organized. Therefore, it is recommended to increase the function of Administrator, considering the large number of SKPDs. In addition, socialization and training to treasurers in each SKPD who are not familiar with the use of SIMDA need to be carried out to improve accuracy in the preparation of performance-based APBDs. (Darea, 2015). The success of using the APBD to provide quality and affordable health services for local residents. Good management of APBD funds has had a positive effect in improving the quality of health services for the community through evaluation for each expenditure (Devi et al., 2024)

The cash budget is very important to achieve an efficient and effective Regional Revenue Expenditure Budget. This affects public services and the government, so that it can run smoothly according to the plan and schedule that has been set, along with the planned performance targets. The cash budget also functions as a tool to monitor and assess the financial performance of local governments. By looking at the comparison between the actual budget and the planned one, the government can assess the extent to which financial targets and objectives have been achieved. By creating and adhering to a good cash budget, the government can provide clear and open information to the public regarding the use and source of funds. The cash budget functions as an important instrument in financial management to support the implementation of the APBD and achieve regional development goals efficiently (Edtiyarsih, 2023)

Various shortcomings in financial management in the regions, especially in terms of regional expenditures. Therefore, it is recommended that local governments improve the quality of spending, which includes determining the APBD in a timely manner and prioritizing APBD expenditure to improve public services, overcome poverty, and improve welfare (Herdiyana & Andriana, 2020)

The process of providing grants and social assistance has met the existing rules. However, there are several important aspects that need to be considered so that the implementation of grants and social assistance can be improved. This includes providing grants and social assistance more carefully, utilizing available human resources, using computer systems for data processing, and improving monitoring and evaluation activities in the provision of grants and social assistance (Jannah, 2013)

The results of the study show that cash expenditure for goods and services as well as for salaries and employees in the issuance of fund disbursement orders (SP2D) is carried out by BUD. Previously, a letter of provision of funds (SPD) was made which showed that funds were already available for activities to be carried out by the user or the user's power of attorney for the budget. It is advisable to increase the number of human resources who have special expertise in managing financial recording and reporting at SKPD (Onibala, Ilat, 2014)

The findings of this study are expected to be able to contribute in theory to the advancement of science and in practice to improve budget management. In addition, this study emphasizes how important it is to monitor and supervise the APBD so that there are no irregularities and funds can be used as needed (Onsu, 2024)

The conclusion of this study's assessment is that there are a number of things that are missed. The fact that SPJ reporting was frequently delayed due to technical issues in the field, resulting in a delay in financial reporting, is one of the factors that makes it different from the budget calculation. Furthermore, financial statements have not yet included computerized accounting systems. The supervision cannot be optimal because handles a wide range of operations. All procedures in financial statement preparation and monitoring by the official in budget implementation can be optimized by using computerized accounting. In carrying out local government financial management activities, it is necessary to prepare financial statements that follow existing Government Accounting Standards (Pamungkas, 2013); (Sumual *et al.*, 2013)

The problems of this research are: (1) what is the policy of the Ministry of Home Affairs regarding guidelines for the preparation of the APBD?; (2) what is the focus in the evaluation of the 2026 APBD?; (3) are there any obstacles in the preparation of the 2026 APBD?

Meanwhile, the objectives of this study are: (1) to describe the domestic regulations regarding guidelines for the preparation of the APBD; (2) describe what is the focus of the APBD evaluation; and describe the obstacles faced in the preparation of the APBD.

METHOD

The research uses a qualitative approach with secondary data (documentary) of the Local Revenue and Expenditure Budget, 2026 year (in the next discussion it is said APBD 2026), Kediri County, East Java Province. Meanwhile, the focus of this research is the evaluation of the 2026 year APBD Draft. Research location at the Kediri County Local Government (in the next discussion it is said Pemda Kediri). Qualitative analysis through document content analysis by comparing the applicable provisions of the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 14 of 2025 concerning Guidelines for the Preparation of the 2026 Local Budget and the 2026 Regional Budget Draft document (in the next discussion it is said Permendagri)

RESULTS

The Minister of Home Affairs provides guidelines in the preparation of the 2026 APBD, namely:

1. Synchronization of Local Government Policies with Central Government Policies.
2. The principles of the preparation of the APBD are as follows:
 - a. in accordance with the ability of regional revenue and the needs of the implementation of government affairs that are the authority of the region;
 - b. does not conflict with the public interest and the provisions of higher laws and regulations;

- c. guided by the Regional Government Work Plan (RKPD), General Budget Policy (KUA) and Temporary Budget Priorities and Ceilings (PPAS);
- d. on time in accordance with the stages and schedules that have been set in the provisions of laws and regulations;
- e. is the basis for the Regional Government to carry out regional revenues and regional expenditures;
- f. have the functions of authorization, planning, supervision, allocation, distribution, and stabilization;
- g. every year for the APBD, changes to the APBD, and accountability for the implementation of the APBD are determined by regional regulations in accordance with the provisions of laws and regulations;
- h. carried out in an orderly, efficient, economical, effective, transparent, participatory and responsible manner by paying attention to the sense of justice, propriety, benefits for the community and obeying the provisions of laws and regulations; and
- i. is the basis for regional financial management within one Budget Year.

The principles mentioned above are technically the following:

1. Local Revenue and Expenditure Budget Preparation Policy
 - a. General Policies
 - b. Regional Revenue Policy
 - c. Regional Expenditure Policy
 - d. Regional Financing Policy
 - e. Surplus and Deficit Policy
2. Technical Preparation of the APBD
 - a. the preparation of Regional Regulations (Perda) on the APBD;
 - b. the preparation of Regional Head Regulations (Perkada) on the APBD;
 - c. the preparation of Regional Head Regulations on monthly expenditures on compulsory expenditure and binding expenditure;
 - d. the execution of the work, the payment of the agreement/contract bond, and/or the agreement that has passed the relevant fiscal year;
 - e. preparation of changes to the APBD;
 - f. presentation of budget documents in the preparation of the APBD;
 - g. technical input of the APBD in the Regional Government Information System of the Republic of Indonesia (SIPD-RI).
3. Other Special Things as priority programs such as: accelerating the elimination of extreme poverty, free nutritious food for school students, red and white village cooperatives, public schools, construction of three million houses for low-income people, food self-sufficiency,

In fact, the focus needs to be on several things that are not in accordance with the provisions stipulated in the Permendagri.

There are 6 things that are the focus of evaluation in this study on the Local Budget and the 2026 Regional Budget Draft document as described below.

1. Compliance with the juridical basis for the preparation of draft Regional Regulations and draft Perkada
2. Stages and Schedule for the Preparation of the 2026 Fiscal Year APBD
3. Details of the Draft Regional Regulation of Kediri Regency regarding the 2026 Fiscal Year APBD
4. Conformity of the Draft Regional Regulation on the Regional Budget and the Draft Regional Regulation on the Elaboration of the Regional Budget with the RKPD, KUA and PPAS Documents
5. Alokasi Mandatory Spending
6. Regional Shopping Posture

the Results of the Evaluation of the Raperda and Raperup Elaboration of the County Government Budget Kediri Fiscal Year 2026

1. Compliance with the juridical basis for the preparation of draft Regional Regulations and draft Perkada

There are several corrections from the Province related to the juridical basis, which will be explained by the Legal Section;

2. Stages and Schedule for the Preparation of the 2026 Fiscal Year APBD

That the submission of the results of the evaluation of the Governor of KUA-PPAS in 2026 is not on time. However, for the following years, we will ensure that it is on time, namely by entering the RKPD up to the level of spending. This is very helpful in the time efficiency needed to prepare the KUA/PPAS Draft;

3. Details of the Draft Regional Regulation of Kediri Regency regarding the 2026 Fiscal Year APBD

Basically, the financial ability of the 2026 Regional Budget after adjusting the results of the evaluation remains the same as the Regional Budget that has been agreed upon by the Regent and the DPRD, only there is a slight shift because it adjusts the Governor's evaluation, namely that road spending that was previously budgeted in road capital expenditure is shifted to goods and services expenditure because road construction is carried out on PTPN's road assets to be used as access to public school roads which is a national priority program;

4. Conformity of the Draft Regional Regulation on the Regional Budget and the Draft Regional Regulation on the Elaboration of the Regional Budget with the RKPD, KUA and PPAS Documents

In the evaluation, it was stated that the number of subactivities in the RAPBD was greater than the KUA-PPAS, namely in the RAPBD there were 934 sub-activities while in the KUA-PPAS there were 933 sub-activities. Therefore, SKPDs that budget sub-activities in the RAPBD but are not budgeted in the KUA-PPAS, must make adjustments, namely the Health Office, the Secretariat of the DPRD and the Kepung District. The adjustment has been made at SIPD.

5. Alokasi Mandatory Spending

1. The education function is appropriate, namely 44.32%, which is the least regulated 20%;
2. The function of public service infrastructure is not yet suitable, namely 26.28%, which is the highest regulation of 40%;
3. Employee spending is in accordance with 28.64%, which is the highest regulation of 30%;
4. The allocation of tax revenue has been in accordance with both Motor Vehicle Tax Options, Certain Goods and Services Tax, Electricity, Cigarette Tax and Groundwater Tax.

6. Regional Shopping Posture

a. Employee Spending

- 1) According to the Governor's evaluation, there is a shortage in budgeting the State Civil Apparatus (State Civil Apparatus/ASN) health insurance contributions of Rp. 2,329,900,566.85, we have adjusted it in the SIPD by recalculating the composition of salaries and allowances; • There is a lack of DPRD health insurance contributions of Rp. 360,001,068.40. We have adjusted this in SIPD by recalculating needs;

- 2) In the Governor's evaluation, it was also conveyed that the Regional Head (KDH)/Deputy Regional Head Operational Fund (WKDH) amounted to Rp. 1,393,120,000,- or 0.16% of the PAD target of Rp. 898,754,596,016,-

We need to convey that the KDH/WKDH Operational Fund is only Rp. 1,000,000,000,- or 0.11% of the PAD, which means that it is in accordance with PP 109 of 2000 concerning the Financial Position of Regional Heads and Deputy Regional Heads which mandates a maximum of 0.15%

b. Grant Spending

There is a correction of the address of prospective grant recipients at the Education Office and has been adjusted at SIPD;

1. Levy Revenue Sharing Spending

That the levy revenue sharing expenditure to the Village Government is allocated as much as Rp. 320,050,461,331 or 1.25% of regional levy revenue. We need to convey that according to the SE of the Director General of Regional Financial Development of the Ministry of Home Affairs Number: 900.1.13.1/214/Keuda that the revenue share of the levy to the Village Government is at least 10% of the levy outside of BLUD services. This means that the Kediri Regency Government has allocated profit-sharing funds to the Village Government of Rp. 4,000,000,000 or 11.08% of the

Regional Levy Revenue in addition to BLUD Rp. 36,088,211,978,- in accordance with existing regulations.

DISCUSSION

1. Document Compliance and Customization

The juridical basis of the RAPBD was corrected after the provincial correction, while the submission of the KUA-PPAS was late but guaranteed to be timely in the future via the RKPD entry at the expenditure level for efficiency. The number of sub-activities of the RAPBD (934) was evaluated because it exceeded the KUA-PPAS (933), so that SKPDs such as the Health Office and Kepung District adjusted in SIPD-RI. The shift from road spending to goods and services (access to People's Schools on the assets of the Nusantara Plantation Limited Liability Company or PTPN for short) maintains alignment with national priority programs.

The juridical basis of the 2026 Kediri Regency Regional Revenue and Expenditure Budget (RAPBD) has undergone substantial improvements after receiving corrections from the Provincial Government, which is focused on adjusting legal provisions to be in line with the Permendagri related to the preparation of the APBD. This correction is handled by the Regency Government's Legal Section, ensuring that the Draft Regional Regulation and Draft Regional Regulation documents meet the higher hierarchy of laws and regulations and general compliance principles.

The submission of the results of the provincial evaluation of the General Budget Policy (KUA) and the Temporary Budget Ceiling Priority (PPAS) in 2026 is late, which has the potential to disrupt the stages of preparing the APBD according to the schedule of laws and regulations. However, the Kediri Regency Government is committed to improving in the following years through the strategy of entering the Regional Government Work Plan (RKPD) data to the level of detailed spending, which is expected to increase the efficiency of the time to prepare the KUA-PPAS Draft. This approach supports the principle of punctuality and fiscal stabilization in regional financial management.

The evaluation found a discrepancy in the number of sub-activities in the RAPBD as many as 934, exceeding the plan in the KUA-PPAS which was only 933 sub-activities, so it required adjustments by the relevant Regional Apparatus Work Unit (SKPD). SKPDs such as the Health Office, the Secretariat of the DPRD, and Kepung District are specifically asked to revise sub-activities that are not listed in the KUA-PPAS, with adjustments directly integrated into the Regional Government Information System-Republic of Indonesia (SIPD-RI). This step ensures alignment between the RAPBD and the strategic planning documents of the RKPD, KUA, and PPAS.

The shift in the road expenditure budget from the capital category to goods and services was carried out to support the construction of public school road access on PTPN's assets, which is a national priority program. This adjustment does not change the overall financial capability of the Regional Budget that has been agreed upon by the Regent and the DPRD, but only maintains the flexibility of the allocation to remain in sync with central policies such as the Presidential Instruction related to the alleviation of extreme poverty. This shift strengthens the orientation of the APBD on strategic local government affairs, including infrastructure that supports public services.

2. Mandatory Spending Allocation and Spending Posture

The education function is in accordance with 44.32% (minimum 20%), but public service infrastructure is 26.28% (below the maximum of 40%), while employee spending is 28.64% (below 30%). Significant adjustments to JKN ASN contributions (additional Rp2.33 billion) and DPRD (Rp360 million), as well as KDH/WKDH operational funds of Rp1 billion (0.11% of PAD, in accordance with PP 109/2000). Levy revenue sharing spending to villages is IDR 320 billion (1.25%) plus IDR 4 billion (11.08% non-BLUD), meeting the SE of the Director General of Financial Development.

The allocation of mandatory spending in the 2026 Kediri Regency Regional Budget has been evaluated to ensure compliance with the regulation of the Minister of Home Affairs, focusing on priority functions and percentage limits to support the efficiency of public services. The overall spending posture shows a relatively good fiscal balance, although it requires adjustments to meet minimum and maximum standards, thus strengthening the orientation of the APBD on regional strategic programs.

The education function is allocated 44.32% of the total expenditure, which has met the minimum requirements of 20% according to local regulations, reflecting the Kediri Regency Government's strong commitment to improving access and quality of education, including support for the infrastructure of the People's Schools. On the other hand, the allocation of public service infrastructure is only 26.28%, which is below the maximum limit of 40%, indicating the potential for expansion space for strategic projects such as road access and public facilities to reduce the gap in services between regions. Employee expenditure of 28.64% is also in accordance with the maximum ceiling of 30%, showing effective control of the burden of salaries and allowances of civil servants without sacrificing regional financial stability.

Significant adjustments were made to the National Health Insurance (JKN) contributions for the State Civil Apparatus (ASN) with an addition of IDR 2,329,900,566.85 after a recalculation of the composition of salaries and allowances, as well as the DPRD's JKN contributions of IDR 360,001,068.40, all of which have been integrated into the SIPD-RI for transparency. In addition, the operational funds of the Regional Head/Deputy Regional Head (KDH/WKDH) are set at Rp1,000,000,000 or 0.11% of the Regional Original Revenue (PAD) target of Rp898,754,596,016, which meets the maximum limit of 0.15% in accordance with Government Regulation Number 109 of 2000 concerning the Financial Position of Regional Heads. This adjustment affirms the principle of economy and obedience to rules in managing employee spending.

Levy revenue sharing expenditure to the Village Government is allocated IDR 320,050,461,331 or 1.25% of the regional levy revenue, plus IDR 4,000,000,000 or 11.08% of the non-Regional Public Service Agency (BLUD) levy revenue of IDR 36,088,211,978, so that it meets the minimum provisions of 10% based on the Circular Letter of the Director General of Regional Financial Development of the Ministry of Home Affairs Number 900.1.13.1214/Keuda. This allocation strengthens fiscal decentralization to the village level, supports priority programs such as the elimination of extreme poverty and food self-sufficiency, and ensures direct benefits to rural communities. Overall, this spending posture reflects the responsiveness of the Regency Government to the Governor's evaluation, with positive implications for the stabilization and participatory distribution of the budget.

3. Policy Implications and Synchronization

The findings emphasize the principles of the APBD: efficient, transparent, participatory, guided by RKPD/KUA/PPAS, and central-regional synchronization, especially priority programs such as People's Schools and poverty eradication. The time gap and excess subactivities have the potential to hinder fiscal stabilization, but the SIPD adjustment shows the responsiveness of the Kediri Regency Government. This discussion enriched the evaluation of the APBD with empirical evidence of mandatory spending, recommending routine audits to optimize public services.

The findings of the evaluation of the 2026 Kediri Regency RAPBD affirm the importance of the principles of the APBD as an instrument for regional financial management that is efficient, transparent, participatory, and guided by the RKPD, KUA, and PPAS to ensure central-regional policy synchronization. This principle is the main foundation in supporting national priority programs such as People's Schools, accelerating the elimination of extreme poverty, free nutritious food, and village infrastructure development, all of which are reflected in the adjustment of spending postures.

Synchronization is realized through shifts in allocations such as spending on public school road access and an increase in mandatory education spending (44.32%), which is in line with the Presidential Instruction and Permendagri related to the optimization of the APBD for strategic affairs. However, the gap in the delivery time of KUA-PPAS and excess subactivities (934 vs 933) have the potential to disrupt fiscal stabilization, as it can cause allocation inefficiencies and the risk of deviation from the PAD target and transfer revenue. Rapid adjustments via SIPD-RI by SKPDs such as the Health Office and Kepung District show the high responsiveness of the Kediri Regency Government, which strengthens the function of the APBD as a tool for supervision and distribution of resources.

The gap, if not addressed, can hinder the principle of timeliness and responsibility, especially in the context of priority programs that require coordination across levels of government such as food self-sufficiency and red and white village cooperatives. On the other hand, compliance with the employee spending limit (28.64%) and village levy revenue sharing (11.08% non-BLUD) contributed to long-term fiscal stabilization, allowing for the expansion of public service infrastructure which is currently still

below the 40% ceiling. This responsiveness also supports community participation through the transparency of Perda/Perkada documents that have been revised after the provincial evaluation.

CONCLUSION

The evaluation of the 2026 Kediri Regency Regional Budget shows high compliance with the regulations of the Minister of Home Affairs through improvements in the juridical foundation, adjustments to subactivities in SIPD-RI, and shifts in strategic allocation for national priority programs such as People's Schools.

The Regional Budget meets the principles of efficiency and transparency with an education allocation of 44.32% (above the minimum of 20%), control of employee spending of 28.64% (below 30%), and 11.08% non-BLUD village levy revenue sharing according to the SE of the Director General of Financial Development. Significant adjustments such as additional JKN ASN contributions (IDR 2.33 billion) and KDH/WKDH operational funds (0.11% PAD) strengthen fiscal stability, although public service infrastructure is still below the ceiling of 40% so there is potential for expansion. The responsiveness of the district government to the provincial evaluation—including the revision of 934 sub-activities to be in line with RKPD-KUA-PPAS—ensures central-regional synchronization in the poverty eradication and food self-sufficiency program.

These findings prove the effectiveness of SIPD-RI in overcoming time gaps and document inconsistencies, even though the delay in KUA-PPAS had risked destabilizing allocation. Overall, the spending posture reflects participatory and responsible management, with the potential for optimization through routine audits and expenditure-level RKPD entries for the upcoming fiscal year.

RECOMMENDATIONS FOR DEVELOPMENT

The recommendations for developing the quality of the evaluation of the 2026 Kediri Regency RAPBD are focused on systemic strengthening, digitalization, and synchronization based on conclusion findings that show high compliance but there is still a potential time gap and allocation expansion.

Strengthening the Preparation and Coordination Process for the implementation of the Automatic Shopping Level RKPD Entry: Integrate SIPD-RI with a real-time dashboard for RKPD data entry to subactivities since Q3 of the year, anticipate delays in KUA-PPAS and ensure 100% alignment with 933+ subactivities through automated AI validation.

Therefore, it needs to receive attention from the Regency Government and the Kediri DPRD, namely:

1. Formation of a Collaborative Evaluation Team:

Form an APBD Task Force across OPDs (Bappeda, Legal Section, BPKAD) with the provinces every quarter to review the juridical basis and shift in allocation such as access to People's Schools, <7-day response target after provincial correction.

2. Allocation Optimization and Fiscal Stability

Infrastructure Expansion to 35-40% Ceiling: Relocate 5-10% of employee spending efficiency (remaining 25% from 28.64%) for priority public service projects, prioritize access to poor villages and food self-sufficiency, with an outcome indicator of poverty reduction of 2% annually.

3. Performance-Based Mandatory Spending Audit: Conduct a semi-annual independent audit of BPK-RD on JKN contributions (IDR 2.33 billion ASN + IDR 360 million DPRD) and KDH/WKDH funds (0.11% PAD), connect with service KPIs such as village HDI increased by 1.5%.

4. 100% OPD Capacity Training: A mandatory 20-hour/year program for SKPD (Health Office, Kepung District) regarding the Minister of Home Affairs, PP 109/2000, and the SE of the Director General of Financial Development, focusing on synchronizing national programs such as the elimination of extreme poverty.

BIBLIOGRAPHY

- Alfiani, A., Armeliza, D., & Nasution, H. (2024). Analisis Kinerja Keuangan Pemerintah Daerah dalam Pengelolaan Anggaran Pendapatan dan Belanja Daerah (APBD) pada Kabupaten Bogor. *Journal of Business* <https://educo-insight.com/journal/index.php/jbiar/article/view/10>

- Amirullah, S., Edy, S. A., & Mus, S. F. (2024). *Pengelolaan Keuangan Daerah: Sebuah Kajian Fenomenologi terhadap Defisit Anggaran Kabupaten Majene*. 5.
- Asse, Rahman, K. (2023). *Strategi pengelolaan anggaran pendapatan dan belanja daerah kabupaten takalar*. 4, 175–189.
- Barbakem, T. S. (2018). *Analisis Perencanaan dan Penganggaran untuk APBD*. 13(1), 1–13.
- Darea, E. (2015). *Evaluasi Penerapan Sistem Informasi Manajemen daerah (SIMDA) Keuangan*. 3(2), 114–122.
- Devi, S., Wijaya, A. A., Hasibuan, I. D., Dina, P., & Andina, A. (2024). *Analisis Efektivitas Penggunaan APBD terhadap Kualitas Pelayanan*. 4(2), 108–119.
- Edtiyarsih, I. (2023). *Urgensi Anggaran Kas dalam Mewujudkan Pelaksanaan APBD yang Efisien*. 12, 368–382. <https://doi.org/10.26418/jaakfe.v12i4.74800>
- Fernando, & Karamoy. (2022). *Evaluasi Sistem dan Prosedur Penyusunan Pelaporan Anggaran Pendapatan dan Belanja Desa di Desa Kembang Mertha Kecamatan Dumoga Timur Kabupaten Bolaang Mongondow Evaluation of Systems and Procedures for the Reporting of Village Income and Expenditure Budge*. 5(2), 1320–1327.
- Firash, A., Danasla, I., Juliani, H., Poernomo, D., Study, P., Ilmu, S., Hukum, F., & Diponegoro, U. (2016). *Diponegoro Law Review Republik Indonesia sebagaimana Pengalokasian Transfer ke Daerah dalam Peraturan Pemerintah Nomor*. 5, 1–18.
- Hendrawan, Sihombing, L. (2021). *Analisis Perencanaan dan Evaluasi Anggaran dalam Meningkatkan Kinerja Pemda*. 3(1), 65–74. <https://doi.org/10.31289/strukturasi.v3i1.722>
- Herdiyana, D., & Andriana, N. (2020). *Evaluasi Kinerja Pengelolaan Keuangan Daerah di Provinsi Sulawesi Tenggara*. 4(17), 191–203.
- Jannah, M. (2013). *Analisis Implementasi Pemberian Hibah dan Bansos yang bersumber dari APBD*. 2(2).
- Nuzullestary, M. (2021). *Kinerja Pengelolaan Keuangan Dan Tingkat Kemandirian Pemerintah Kota Cilegon Berdasarkan Anggaran Pendapatan Dan Belanja Daerah (APBD) Tahun 2015-2019*. 16(1), 44–58.
- Onibala, Ilat, K. (2014). *Evaluasi Sistem dan Prosedur Akuntansi Pengeluaran Kas Belanja Langsung*. 2(2), 1691–1701.
- Onsu, R. (2024). *Analisis Pengelolaan APBD pada Sekretariat DPRD*. 5(1).
- Pamungkas, B. (2013). *Evaluasi Implementasi Anggaran Belanja Sebagai Sarana Pertanggungjawaban Pelaksanaan APBD*. 1(1), 1–8.
- Pangalila, Elim, W. (2017). *Evaluasi Penyusunan Anggaran Dan Kinerja Keuangan Di Kecamatan Sonder Kabupaten Minahasa Chelsea Pangalila¹, Inggriani Elim², Stanley Kho Walandouw³*. 1,2,3, 12(2), 661–670.
- Primastuti. (2004). *Evaluasi Proses Perencanaan Dan Penganggaran*. 41–56.
- Rahman, D. (2024). *Tinjauan Kritis terhadap Asumsi dan Prosedur dalam Penyusunan APBD*. 10(24), 889–895.
- Ramadhani, Y. (2019). Sistem Informasi Monitoring dan Evaluasi Pelaksanaan Anggaran Pendapatan dan Belanja Daerah (APBD) Pada Kantor Dinas Pendidikan Kabupaten Soppeng. *Jurnal Ilmiah Sistem Informasi Dan Teknik* <https://jurnal.jisti.unipol.ac.id/index.php/jisti/article/view/38>
- Savitri, Dewantara, Darmayant, Dewi, S. (2019). *Analisis Faktor Penyebab dan Akibat dari Ketidak tepatan Waktu Penyusunan APBD*. 9(1), 59–71.
- Sumual, S. R., Tinangon, J., & Wokas. (2013). *Evaluasi Penerapan Akuntansi Belanja*. 11(2), 517–526.
- Tuarita, & Banda, S. (2026). *Evaluasi Proporsi Belanja Pegawai Terhadap Standar Kesehatan Fiskal Daerah : Studi Pemerintah Kabupaten Sorong Selatan Tahun 2025*. 6, 168–178.
- Wance. (2019). *Dinamika Perencanaan Anggaran pada APBD*. 5, 1–17.
- Wijayanto. (2015). *Transparansi APBD melalui Penerapan e-Budgeting*. 1, 72–88.
- Winerungan, Rumate, W. (2018). *Evaluasi Penganggaran Keuda dengan ASB*. 68–81.
- Yulandari, Purnama, D. (2024). *Analisis dan Perancangan Sistem Informasi Monitoring dan Evaluasi Jurnal Manajemen Teknologi dan Sistem Informasi (JMS)*. 4(September), 858–868.