

## **ABSTRAK**

Belum terlaksananya kebijakan pendekatan Kerangka Pengeluaran Jangka Menengah di dalam pengelolaan keuangan daerah khususnya pada proses perencanaan dan penganggaran mengindikasikan terdapat kendala yang menyebabkan kebijakan tersebut belum dapat dilaksanakan hingga saat ini. Hasil dari analisis kendala-kendala penerapan KPJM di Kabupaten Sleman diperoleh 4 kendala yang mendasari belum dilaksanakan KPJM yaitu belum adanya peraturan daerah mengenai mekanisme pelaksanaan KPJM di daerah, proses penganggaran dan perencanaan yang mengandung unsur politik, tidak meratanya kemampuan SDM yang berwenang di dalam proses perencanaan dan penganggaran, serta masih lemahnya sinkronisasi antara dokumen perencanaan dan penganggaran. Namun Pemerintah Daerah Kabupaten Sleman telah berupaya dalam rangka optimalisasi penerapan KPJM di Kabupaten Sleman. Hasil penelitian menunjukkan bahwa Pemerintah Daerah Kabupaten Sleman telah melakukan penerapan KPJM secara operasional di dalam perencanaan dan penganggaran, mengefektifkan pelaksanaan Musyawarah Perencanaan Pembangunan (Musrenbang), peningkatan sinkronisasi perencanaan dan penganggaran melalui Sistem Akuntabilitas Kinerja Instansi Publik (SAKIP), peningkatan kualitas sumber daya manusia dalam pengelolaan keuangan daerah melalui pelatihan, dan meningkatkan pengendalian dan evaluasi secara *On Going Process*.

**Kata Kunci:** Kerangka Pengeluaran Jangka Menengah, Perencanaan, Penganggaran, Keuangan Daerah, Sleman.

## **ABSTRACT**

No implementation Medium Term Expenditure Framework approach in the area of financial management yet, especially in the planning and budgeting process indicates there are obstacles that cause these policies can not be implemented until today. The results of the analysis of the implementation of the MTEF constraints in Sleman obtained 4 underlying constraints have not implemented the MTEF namely the absence of local regulations regarding the implementation of the MTEF in regional mechanisms, budgeting and planning process that contains elements of politics, uneven competent human resource capacity in the planning process and budgeting, as well as the weak synchronization between planning and budgeting documents. However Sleman administration has sought in order to optimize the implementation of the MTEF in Sleman. The results showed that the Sleman's government has made the implementation of the MTEF is operational in the planning and budgeting, effective implementation of the Development Planning Meeting (Musrenbang), increased synchronization of planning and budgeting through the Public Institution Performance Accountability System (SAKIP), improving the quality of human resources in of financial management through training, and improve control and evaluation of On Going Process.

**Keywords:** Medium Term Expenditure Framework, Planning, Budgeting, Regional Finance, Sleman