

Abstrak

Penandaan anggaran perubahan iklim memperkuat komitmen Indonesia dalam penyajian data alokasi anggaran pada aksi mitigasi dan adaptasi perubahan iklim. Penandaan anggaran perubahan iklim pada APBN 2020 – 2022 dianalisis dengan pendekatan Climate Public Expenditure and Institutional Review (CPEIR) melalui tiga komponen: kebijakan, kelembagaan, dan alokasi anggaran. Dari segi kebijakan, pemerintah telah menentukan aksi perubahan iklim pada Nationally Determined Contribution (NDC) dan Rencana Pembangunan Jangka Menengah Nasional (RPJMN) dengan menurunkan emisi gas rumah kaca sebesar 31,89% (CM1) dan 41,20% (CM2) dan meningkatkan ketahanan iklim termasuk ketahanan ekonomi, ketahanan sosial dan kehidupan, serta ketahanan ekosistem dan lanskap. Dari sisi kelembagaan, terdapat 20 kementerian/lembaga (K/L) yang telah melakukan penandaan anggaran perubahan iklim pada APBN tahun 2020 – 2022. Dalam melakukan penandaan anggaran perubahan iklim, ditemukan inkonsistensi penandaan anggaran oleh K/L dan beberapa rincian output belum mencerminkan indikator capaian yang spesifik. Total alokasi anggaran perubahan iklim pada APBN 2020 – 2022 sebesar Rp258,8 triliun dengan proporsi anggaran adaptasi lebih besar daripada mitigasi dan paling banyak digunakan untuk infrastruktur berkelanjutan. Selain itu, berdasarkan hasil klasifikasi relevansi diketahui bahwa sebagian besar rincian output memiliki relevansi tinggi terhadap capaian perubahan iklim.

Kata kunci: Perencanaan, Penandaan, Anggaran, Iklim.

Abstract

Climate budget tagging strengthens Indonesia's commitment to presenting budget allocation data on climate change mitigation and adaptation actions. Climate budget tagging in the state budget 2020 – 2022 was analyzed using the Climate Public Expenditure and Institutional Review (CPEIR) approach through three components: policy, institutions, and budget allocation. In terms of policy, the government has determined climate change action in the Nationally Determined Contribution (NDC) and National Medium Term Development Plan (RPJMN) by reducing greenhouse gas emissions by 31.89% (CM1) and 41.20% (CM2) and increasing climate resilience includes economic resilience, social and livelihood resilience, as well as ecosystem and landscape resilience. From an institutional perspective, there are 20 ministries/institutions that have tagged climate change budgets in the state budget 2020 – 2022. In tagging climate change budgets, inconsistencies in climate budget tagging by ministries/institutions were found and several output details do not reflect the specific indicators achievements. The total budget allocation for climate change in the state budget 2020 - 2022 is IDR 258.8 trillion, with a larger proportion of the adaptation budget than mitigation and most of it is used for sustainable infrastructure. In addition, based on the results of the relevance classification, it is known that most of the output details have high relevance to climate change achievements.

Keywords: Planning, Tagging, Budget, Climate.