

Problematics of The Implementation of Green Budgeting in Local Governments

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Abstract: The purpose of this study is to find out the budgetary environment conditions in Sakera Regency and what problems are faced in realizing green budgeting. The type of research used in this research is descriptive research. This research attempts to describe and interpret objects according to the conditions as they are. Descriptive method is used to get variations of problems related to green budgeting and the behavior of the green budgeting compilers themselves. Researchers determine the informants who are considered to know the most about the research conducted, namely QY, FS, AR, and NY and BS who are employees in the Sakera Regency government. The informant in his work is involved with environmental matters. Data collection techniques in this study use triangulation (combination), which is a combination of observation, in-depth interviews and documentation. To determine the validity of the data, researchers used data credibility tests. The results showed that Green Budgeting in Regional Budget (APBD) of Sakera Regency has decreased every year, with the smallest percentage in 2016 with a percentage of 3.34%. This is caused by several problems, namely: budget constraints, low commitment of leaders, lack of rules on the minimum limit of green budget allocation, lack of community involvement and lack of coordination between regional device organization (OPD).

Keywords: Green Budgeting, Environment, Descriptive, Regional Budget

Introduction

The quality and the environmental carrying capacity in Indonesia nowadays are currently experiencing a significant decline. As a matter of fact, the development activities being carried out have disturbed or changed environmental conditions into an unsustainability. Eventhough the nature is created for the possibility of human's prosperity, it does not mean that nature can be exploited arbitrarily without paying attention to nature ability to recover from its potential limitation (BPS, 2009).

In Country Natural Resources and Environment / CNREA1 (Bappenas, 2007) it is stated that if the use of natural resources is still implemented extractively and in concervative way that are not meet the environmental and ecosystem need, Indonesia then will face 3 (three) major crises. Those are: (i) water crisis, (ii) food crisis, and (iii) energy crisis. These natural resource crises are the result of the exploitation of natural resources that have exceeded the power of regeneration and reproduction and the carrying capacity of the ecosystem as well.

The previous couple of President and Vice President Joko Widodo and Yusuf Kalla has brought new changes in the strategical policy direction for the Indonesian Development as stipulated in the RPJMN and the priority of the national development agenda for 2015-2019. The 2015-2019 RPJMN formulates nine development priority agendas called the Nawa Cita. Green economy policies have been included in the Nawa Mimpri and the 2015-2019 RPJMN. The action of Nawa Cita at the local government level is revealed in the programs and budgets portrayed in the APBD.

As a developing country, environmental problems in Indonesia have generally been handled by the state Minister for the Environment, but the priority for handling them is often not the main significant. Likewise, the budget allocation and institutional

instruments provided are generally very limited. This is influenced a lot by the condition of the country and the socio-economic-cultural conditions of the people.

Law No. 23/2014 on Regional Government mandates that the role of regions be very important as the head of development implementation, where environmental funding become one of the powers sent to regional governments in order to support the efforts to implementing sustainable development principles. The quality plans of various development sectors of a region including the environment can be reflected in the Local Government Budget (APBD). Reviewing budget allocations from the environmental sector constitutes a very important thing to study because it involves the sustainability of life from generation to generation.

The environmental-based budgeting instrument as mandated in Law No.32 year 2009 about environmental protection and management explains that actually environmental based budgeting (Green Budgeting) is an environmental budget planning activity which become the government and parliament obligation to allocate adequate budget financing the program of environmental development. Green budgeting can also be interpreted as an environmental funding policy and is part of the government's accountability in environmental management (Good Environment Governance).

The regional government and DPRD should locate the issue of environmental management as an important issue in the discussion of budgets and sustainable development programs. The budget priority for environmental management programs must meet other infrastructure programs in order that cities do not experience reduction of environmental quality. This action requires support from the government, local government, DPRD, and the community as Arnstein (1969) stated that community control can help the power holders in analyzing problem. Coincidence with Arnstein's idea (1969), Cohen (2012) concludes that participatory budget action between government and society can reduce environmental concern and can convince government officials to pursue a living environmental agenda. John O. Kakonge, 1998 conducted a research and found that in the implementation of a good Environmental Impact assessment (Amdal) as a reflection of good governance, by which environmental protection requires support from stakeholders, communities, cooperation, responsibility, and central government planning and area.

Arabi's and Razif's research result showed that the value of economic valuation or compensation payment issued is far greater than the costs issued when carrying out an environmental management and monitoring plan. This is because if the impact is affected by the population it will require large compensation costs. This comparison shows that the environmental management and monitoring plan can be said to be effective, so there is no need to review the environmental management and monitoring plan.

Nurmardiansyah (2015) in his research about the implementation of the green concept of the agencies carrying out governmental affairs in the field of environmental protection and conservation needs financial support from state budgets suitable for the government and local government budgets suitable for local governments. In China and Sweden, Ying Yin et al, 2015 concluded that in spite of local political will and strong commitment, there still the obstacles to environmental integration exist such as political instability, lack of understanding of knowledge and experience, lack of cross-sectoral coordination. Establishing a local administrative organization to overcome these obstacles is needed.

Furthermore, the weakness in the implementation of environmental regulations that appears prominently is the budget issue. It met the result research conducted by Prathika Andini et al, (2012), on how obedience and constraints of the initiator in implementing UKL-UPL and supervising by the Magelang city environmental office with the object of research are business initiators in the private health sector who have

UKL-UPL documents in Magelang City. The results showed that from the score, it was found that the initiator was not obedient because he did not realize that the environment was a public interest that could not be tampered with, the lack of quality of human resources and inadequate facilities and a budget that was considered quite large.

Research conducted by Wahyono, et al (2012), is to identify and evaluate the implementation of Amdal and UKL-UPL in companies that have environmental documents, community involvement in the implementation of EIA and UKL-UPL, supervision by local government agencies and determine the effectiveness of their implementation. The results of this study indicate that the implementation of the EIA and UKL-UPL by the company has not been seen in its entirety and is not yet an awareness but because of supervision and complaints from the public and it is a burden in terms of costs.

Every year the allocation of green budgeting in Sakera Regency has always decreased its percentage of the APBD. In 2013 the budget for environmental management was still in the range of 5% of the APBD, but in 2016 it had decreased in the range of 3% of the APBD. This raises questions about problems that become obstacles in reducing the percentage of the environmental budget in Sakera Regency. Based on the background explanation above, it can be concluded that there are still many problems in the allocation of environmental budgets (green budgeting) in local governments. So that referring to these problems, the researchers are interested in conducting research that aims to determine the condition of environmentally sound budgets (green budgeting) in Kab. Sakera and what problems are faced in realizing green budgeting.

Literature Reviews

The term problematic comes from the English language, namely "problematic". According to the Big Indonesian Dictionary, Problematic means: 1) it still causes problems; 2) things that are still unsolved; the problem. So, Problematics can be interpreted as a problem.

Rio de Janeiro Conference in 1992 gave birth to the concept of sustainable development. Along with the birth of this concept, the concept of Green Budgeting was made. In Indonesia, Green Budgeting is a new thing, which according to Wilkinson is interpreted as a budgeting paradigm that prioritizes environmental sustainability elements in the preparation, implementation, monitoring and evaluation of government spending as well as the income that supports it. In essence, everything in government spending and revenue is strived to fulfill the principle of environmental sustainability.

The concept of Green Budgeting is regulated in Law 32/2009 which mandates that local governments and Indonesian Legislative Assembly (DPRD) are required to allocate adequate budgets to finance environmental protection and management as well as development programs that are environmentally sound. An adequate budget according to the Law is based on size or criteria.

Previous research related to environmental management efforts, such ever be conducted by Cohen, 2012, the aim of the research was to find out whether participatory budgets for emissions could help local officials in overcoming climate change. The results of the research show that participatory emissions budgeting can help create a process based on a collaborative dialogue between local government and citizens that reduces citizen concerns about environmental condition and makes officials feel more confident in pursuing an environmental agenda.

Several studies on green budgeting that have been conducted include Yin, et. al. (2015), show that although China and Sweden has strong local political will and commitment, barriers to environmental integration still exist such as political instability,

lack of understanding of knowledge and experience, lack of cross-sectoral coordination so that it is necessary to establish local administrative organizations to overcome these obstacles. Furthermore, Kakonge (1998) shows that the application of a good Environmental Impact Analysis (Amdal) is a reflection of good governance, where environmental protection requires support from stakeholders, the community, as well as cooperation, responsibility, and central and regional government planning.

Arobi and Razif (2013) in their research show that the value of economic valuation or the cost of compensation incurred is much greater than the costs incurred when carrying out environmental management and monitoring plans in the hospital. Nurmardiansyah (2015) in his research about the application of the green concept stated that agencies carrying out government affairs in the field of environmental protection and management need financial support from adequate state revenue and expenditure budgets for the government and adequate regional revenue and expenditure budgets for local governments.

METHODS

This type of research used in this research is descriptive research. This study aims to describe and interpret objects in accordance with the conditions as they are. This study allows researchers to make relationships between variables, test hypotheses, develop generalizations, and develop theories that have universal validity (West, 1992). Descriptive method is used to get a variety of problems related to green budgeting and the behavior of the compilers of green budgeting itself. In this article, we will describe how the local government, especially Sakera District, allocates the environmental budget (green budgeting) in the APBD and the problems it faces.

The researcher determined the informants who were considered know the most about the research carried out. Those are FS, AR, QY, BS, and NY who were employees of the Sakera Regency government. Informants in their duties are involved with environmental matters.

The data collection technique in this study uses triangulation (combined), which is a combination of observation, in-depth interviews and documentation because this research requires in-depth information / data. In collecting data, researchers used research instruments, namely notebooks, audio / video recording devices and cameras. To determine the validity of the data, researchers used a data credibility test.

FINDINGS

Overview of Green Budgetting in Sakera District

The form of concern of the Sakera Regency Government in environmental affairs is to include it as one of the Sakera Regency Government's missions in the 2013-2018 Sakera Regency RPJMD to support sustainable development in the region. In mission 4, it was stated that Managing Natural Resources in an Environmentally Friendly manner. Furthermore, it was explained that the efforts of local governments to create a just and prosperous life for their people without causing environmental damage were followed up by compiling sustainable development programs which are often referred to as environmentally sound. Environmentally sound development or what is known as sustainable development is an effort to gradually improve human quality by taking into account environmental factors, based on the idea of needs, particularly human basic needs to support life, and the idea of limitations, namely the limited ability of the environment to meet current needs. and the future.

Tabel 3.1 the Comparison between the budget of Environmental preservation with Local Government Budget of Sakera District of 2013-2016

No	Tahun	APBD	Anggaran lingkungan Hidup	Prosentase
1	2013	1.261.262.000.000	74.730.168.789	5,9%
2	2014	1.400.000.000.000	118.105.415.245	8,4%
3	2015	1.614.127.487.529	78.004.123.285	4,83%
4	2016	2.126.371.430.270	71.010.956.444	3,34%

Sumber: from many sources

Based on table 3.1. above, it can be concluded that the percentage of environmental management budget in the district budget. Sakera has fluctuated up and down every year, with the largest percentage in 2014 amounting to 8.4% of the APBD and continues to decline until 2016. The budget allocation for environmental management and protection in the Sakera Regency Government is attached to several Regional Work Units . SKPDs with the largest percentage of budgets that deal with environmental protection and management issues are reflected in the following table:

Based on the description of Green Budgetting in Sakera Regency, it can be seen that the percentage of environmental management budget in the District Budget. Sakera has decreased every year, with the smallest percentage in 2016 with a percentage of 3.34%. Of course this is caused by the following problems:

Budget Limitations

The first problem is the budget constraints (APBD) of Sakera Regency. This problem is a classical problem that almost all regions experienced. The limited Local Government Budget (APBD) of Sakera Regency make Sakera Regency allocate a large budget for environmental management. This limited budget must be divided into several priority programs. These priority programs include education, health and infrastructure improvement. Due to those programs, Local Government budget (APBD) spent a lot for the cost. Not mentioning the local budgeting load that need the most Local Government Budget in Sakera District.

Such conditions don't make the environmental management budget in Sakera Regency become priority programs. Regarding this, FS statement, one of the informants in this study stated that environmental management in Sakera has not become a priority program. This is due to budget limitations in the APBD. The APBD is largely absorbed by personnel expenditure, infrastructure development, education and health. Those make environmental management be not a priority. Furthermore, a similar statement was also conveyed by AR as follows:

"I have to admit that the environmental management budget in Sakera goes far from the expectations. The limitation budget is one of the reasons. But actually the case is environmental management should also be a major concern"

The FS and AR statement above emphasizes that budget constraints are one of the problems in budgeting related to environmental management in Sakera Regency. The Sakera Regency APBD, which is in the range of 2 (two) trillion rupiah, is sucked up in several other budget items, such as personnel expenditure, education programs, health programs and infrastructure improvements. Therefore, an environmental management does no become a top priority. Furthermore, regarding this matter FS added:

"Our Own Source Revenue (PAD) is small mbak. therefore our APBD is not so big that it is difficult to allocate a lot of budget for environmental management activities because there are many other programs that also become our priority"

The FS statement above states that the budget limitation for environmental management is relatively small due to the insignificant PAD of Sakera Regency. It doesn't make the amount of the Bangkan APBD much. The portion of the budget for environmental management was not much because there are several other activities that become more prior.

The limitation budget for environmental management in Sakera Regency should be overcome by carrying on other sources of funding to pay out environmental management programs. Environmental management in Sakera Regency still comes from the local government budget (APBD), without any other sources are available. Sources of funds can be from: State budget (APBN); Provincial Government budget (APBD Provinsi); Local Government budget (APBD); Community assistance or other parties assistance, including foreign assistance in accordance with applicable law and regulation. Environmental management can be supported by its clear sources, transparencies, and accountability.

Regarding this, Mr. FS explained that by budget constraints in the APBD, the Regional Government should able to use other sources of funds from the central and provincial levels to finance environmental management activities. Furthermore, Mr. FS added:

"It is compulsory that we are able to utilize CSR (Corporate Social Responsibility) funds from private companies and BUMN in Sakera for funding environmental management. It all depends on the way we lobby and approach them."

The tendency of environmental problems become more complex, dealing with the implementation of regional autonomy, in which regions want to increase their PAD by utilizing natural resources, but having less pay attention to environmental aspects. Local Own Revenue is still too low to support programs and activities related to the environment, eventhough local governments recognize that the environment is an important and indispensable.

The budget constraints in Sakera Regency should be overcome by allocating funds from the APBN to Sakera Regency. The available funds from the APBN so far are in the packet of General Allocation Funds (DAK). So far, the General Allocation Fund received by Sakera Regency is relatively little and does not have direct correlation with environmental management activities. This was stated by NY that DAK Sakera was considered low and what received in her institution were considered less correlated with environmental management. The activities funded by DAK are in the kinds of toilets construction and IPALs. Further he added that it will be better if the use of these funds has something to do with environmental management such as prevention of environmental damage, reforestation, handling pollution, waste processing and so forth.

Low Leadership Commitment

Local governments have a big responsibility in environmental management as mandated in Law Number 32 of 2009 concerning Environmental Protection and Management. Referring to the Republic of Indonesia Law Number 32 of 2009, the degraded quality of the environment has threatened the continuity of human live and other living creatures habitat, so it is necessary that all stake holders protect and

manage the environment seriously. One of the stakeholders intended here is the Regional Head as the leader at the regional level.

Utilization of natural resources is also considered too much on economic benefits. It should be that natural resources be used to development community welfare achievement. But in reality, exploitation of mining materials, logging of forests are only benefits part of the community and ignores environmental aspects that should be preserved. The reality showed that the relationship between the economy and the environment is imbalance.

On the other hand, development activities carried out for the welfare of the people will cause several impacts on environmental damage. Therefore Sakera Regency Government is obliged to embody environmental damage control, in the context of preserving environmental functions by prevention, tackling and restoration. It is no wonder that Such control activities require a large amount of budget, whereas in our previous discussion, budget constraints are hinders in Sakera's environmental management.

The big authority and responsibility of local governments in managing environment, with the problem of budget constraints complement, must be addressed by increasing the leadership commitment, in this case the Sakera Regent and all the stakeholders' participation. As the QY statement which explains that the authority and responsibility of local governments in environmental management is big. Local governments must be able to manage the environment in order to keep it sustainable. The commitment of the Regent as a regional leader is significantly influent to the environmental management"

Furthermore, relating with this commitment, QY explained more as follows:
"The Regent's commitment toward environmental although it is not yet optimal. For instance, the budget allocation policy for environmental management. The Regent and his assistants don't seem pay much attention to the environment. The budget allocation policy focuses more on infrastructure"

From QY's statement conclusion above, it can be meant that the commitment of the Regent, as the head of region, has not been maximal yet. One example is that the policy of budget allocation for environmental management has not become the most priority. The Regent and his staffs don't seem to pay much attention to the environment. The focus or main priority of budget allocation policies is infrastructure. Furthermore, QY restated Sakera Regent's commitment to environmental management as follows:

"If the Regent is truly concern on the environment, the Regent should command his subordinates to allocate sufficient budget for environmental management. The reason of budget constraints should be overcome by putting aside some non-essential routine activity budgets to the environmental management ones. But apparently, it has not conducted yet"

Furthermore, QY said: "Without Regent's commitment, it is impossible that environmental management activities be maximum. That's why the leadership's commitment is very important, sis" The commitment of the Sakera Government in environmental management has actually been outlined as one of the missions of the Sakera Regency Government in the 2013-2018 RPJMD of the Sakera Regency to support sustainable development in the regions. However, as it is discussed above, this

commitment is still not maximum, especially in budgetting for environmental management.

Furthermore, in mission 4 of the 2013-2018 Sakera District RPJMD stated about Managing Natural Resources with environmental approach. It is explained further that the efforts of local governments to bear a fair and prosperous life of their people without making environmental damage come into surface must be followed up by compiling sustainable development programs which are often mentioned as environmental approach. Environmental development or what is known as sustainable development is an effort to improve human quality gradually by taking into account environmental factors, based on the idea of needs, especially human's basic needs to survive, and the idea of limitations, namely the environmental ability limit to fulfil the today need or the future one.

The embodiment of those 4 (four) missions are embodied in the allocation of budgets for environmental management. The budget allocation for environmental management and protection in the Sakera Regency Government is found in several Regional Work Units including the Environmental Agency, Public Works Cipta Karya, PU Bina Marga Office, Bappeda and other agencies. The initial commitment of the Sakera Regency government in environmental management is actually quite good, as provenly stated above that environmental management must be outlined in the Sakera Regency RPJMD. But however, as it had been discussed above, that on paper-commitment is not enough. It needs the real action. In addition to, to affirm commitment in environmental management, it is also necessary make Memorandum of Understanding (MoU) between the Regent as the Regional Head and other stakeholders in realizing qualified environmental management in Sakera Regency, as stated by QY as follow:

"The Sakera government, in this case the Regent and BLH, is expected to make Memorandum of Understanding (MoU). In the future, it is hoped that all stakeholders can build and strengthen their commitment to environmental management. "

Furthermore, BS added:

"The signing of Memorandum of Understanding for stakeholders must involve several OPD heads who have environmental management activities, sub-districts and village heads. By signing this Understanding, it is hoped that all stakeholders can strengthen their commitment and participation in the context of quality environmental management "

As stated by QY and BS above, that the Regent's commitment to environmental management is not only on a policy of sufficient budget allocation for environmental management but also on manifest by taking initiatives to strengthen commitment to environmental management for stakeholders in Sakera Regency. One such initiative is the signing MoU between stakeholders. It is hoped that the initiative from the Regent will strengthen the commitment of all parties for quality environmental management.

Besides, the lackness of commitment from the local government, namely on the implementation of laws relating to the environment that is still weak, especially those relating to the supervision of the implementation of laws and regulations in the environmental sector. Violations that cause pollution and environmental damage ends on a weak punishment that has no effect on lesson. This is closely related to the commitment of the government including local governments and stakeholders to manage the environment as well possible as. QY astated:

"I have to admit, sis, the commitment of the local government on the implementation of laws relating to the environment is still weak. Moreover something related the the supervision in the field. The provision of legal sanctions for violations committed by the public and private parties that result in pollution and environmental damage remains weak. Therefore it does not make any deterrent effect on the perpetrators"

The ideal leader (Bupati) is the one who commits to improve environmental quality and preserve environmental functions in order that the gradual principles of sustainable development can be implemented properly. This commitment must be manifested in a real actions and real policies by embodiment of development programs touching the interests of today people in the present, and in the future with an environmental perspective, as disclosed by the following FS:

"Hopefully our regent from the upcoming election (for information Sakera will hold Pilbub in June 2018) has a strong commitment to quality improvement and environmental preservation which is manifested in real action through development programs that touch the interests of the community with an environmental perspective."

Furthermore, stakeholder commitment is expected to be realized by increasing public participation in the formulation of environmental planning and budgeting policies. This is as disclosed by the following FS:

"Regional heads through related agencies should commit to increas community participation in the preparation of Local Government Budget (APBD) for environmental management."

One of the manifestations of the commitment of the local government can be realized by the existence of a special budget allocation to support community activities or communities that participate in protecting and managing the local environment. This will be stated in the next discussion. Furthermore, commitment from the Sakera Regency DPRD is also needed in environmental management in Sakera Regency. As it is well known, since the change of the government system from centralized to decentralized which was assigned by the application of regional autonomy, the large portion of the authority to manage government lies on the regions, including the DPRD. DPRD has greater authority in formulating public policy and overseeing local governments. DPRD has an important role in the development process and especially in the APBD budgeting process. Regarding this, the following QY disclosed: Commitment on environmental management is not only from the regent or the agencies under him. Last but not the least is the commitment from the DPRD, Mbak. Isn't APBD discussed jointly between the Government and the DPRD, it is? So that DPRD has a big role in realizing a proporsional budget in environmental management " The same thing was also expressed by the following QY:

"The support from the DPRD is extremely neede, Mbak. They have the authority to discuss the budget with the regional government, don't they?. If they are committed to environmental management, of course there will be many environmental management activities in the APBD. Moreover, they have the right, if I'm not mistaken, the right of initiative, to propose an activity budget in the APBD "

The question that appears then is whether or not the role of the DPRD has been realized in the formulation of environmentally sustainable development policies? In the course of the development process, there are many mutually attractive interests. This opens our eyes that the commitment of the Sakera DPRD has a very big influence in realizing an adequate environmental management budget. The discussion of the APBD involving the role of the DPRD is one of the reasons, completed by the DPRD's authority to correct the budget in the RAPBD proposal and propose activities in the APBD. However, in reality the commitment of the Sakera DPRD on environmental management is still low as stated by the following QY:

"Our DPRD commitment to environmental management is still low, miss. The evidence of environmental management activities from their initiatives is very little, or even invisible. Supposing if they are committed, just command the agencies related to the environment to make some addition activities related to environmental management "

Furthermore, QY added:

"In the central DPR, we have something that's is called environmental caucus. This caucus is a collaboration of several DPR members who commit to improve the quality and preserve the environment. They are struggling in the DPR hearings to increase the budget of environmental management activities. This should also be in the Sakera DPRD"

There is no strict rule regarding the minimum budget for environmental management

As previously discussed, one of the problems in budget allocation for environmental management in Sakera Regency is due to budget constraints. The reason for the limited budget for environmental management is compounded by the low commitment of the (regional) leadership in environmental management. This resulted in a minimal budget for environmental management in Bangkan Regency. The absence of strict rules regarding the minimum budget for environmental management contributes to the minimum budget allocation for environmental management. This is as expressed by the following QY:

"So far there has been no strict regulation that states the minimum budget for environmental management that must be provided by the region so that the region allocates budget for the environment at it will"

The QY statement above reveals the absence of strict rules regarding minimum budget allocations for environmental management in the regions. This makes regions doesn't have a clear benchmark regarding the minimum budget dealing with environmental management, so what happens next is that the amount environmental budget allocation depends merely on the region. If the local government, in this case is budget policymakers, is less carefull with environmental problems, then it can be ascertained that the environmental management budget will be reduced. And this situation occured in Sakera Regency as stated in the following QY statement:

"Yes, sis, I have previously said that the leadership's commitment to budget allocations for the environment has a big effect, because in the regulation there is no rule mentioning the amount of a budget for environmental management. Let's say a percentage"

Based on the QY statement above regarding the absence of strict rules regarding the minimum budget allocation for environmental management in the

regions, the researchers conducted a reading of several regulations related to environmental budgeting. Researchers have not found a firm statement regarding the minimum budget allocation for environmental management in the regions. The researcher only found statements regarding environment-based budgets, but did not mention the amount of the minimum allocation.

Paragraph 10 of Law Number 32 of 2009 concerning Environmental Protection and Management which describes Environmental-Based Budgets, in Article 45 verses (1) mandates that the Government and the People's Representative Council of the Republic of Indonesia as well as regional governments and the Regional People's Representative Council be obliged to allocate budget sufficient to finance:

- a. The action of environmental preservation and protection, and
- b. Development program of environmental approach.

Furthermore, in verses (2) of the same article, it is read that the Government is obliged to allocate adequate environmental special allocation funds to be given to regions with good environmental protection and management performance.

According to the explanation of several statements in the law on environmental management above, it can be concluded that the law mandates the Government and the People's Representative Council of the Republic of Indonesia as well as local governments and the Regional People's Representative Council are required to allocate adequate budgets to finance environmental protection and management activities. living and development programs with an environmental perspective. However, the regulation does not mention any provisions regarding the minimum percentage amount from the APBD to finance environmental management activities in the regions.

Article 45 verse 2 above states that the Government is obliged to allocate an adequate budget for special environmental allocation funds to be given to regions that have good environmental protection and management performance. The amount of the fund allocation is also not clearly stated and not all regions get it because there is a statement stating that the DAK is given to regions that have good environmental protection and management performance.

Lack of Active Role of nature lover community in budget planning

The government budget formulation process, in this case the APBD, starts with the planning process first, then the budgeting process. The planning and budgeting process in local government must be carried out in an integrated manner based on a performance-based budget that aims to meet public needs. The preparation of the Regency / City APBD must be in accordance with the needs of public services and development in the Regency / City.

In practice, the process of preparing an environmental budget begins with the preparation of the Regional Medium-Term Development Plan (RPJMD), which describes the vision and mission of the elected regional head. When associated with Sakera Regency, environmental management has been outlined as one of the missions of the Sakera Regency Government in the 2013-2018 RPJMD of the Sakera Regency as described in the previous discussion. Environmental management is contained in mission 4 of the Sakera Regency RPJMD for 2013-2018, namely Managing Natural Resources with Environmental Insights.

The next process in the APBD planning cycle is the preparation of a Regional Development Work Plan (RKPD). RKPD is a Regional Development Work Plan, namely a regional planning document for a period of 1 year (Permendagri 54/2010). The RKPD is designed to ensure linkages and consistency between: planning,

budgeting, implementation and supervision. RKPD is stipulated by a Regional Head Regulation. Regional Development Work Plans (RKPD) have an important role as a link between planning and budgeting. The planning is a series of the process of organizing the Musrenbang (Musyawarah Planning Regional Development) which is carried out in stages, starting from the Musrenbang for villages / wards, districts and districts / cities. The RKPD is a summary of the tiered Musrenbang process.

Supposedly, the tiered planning model through musrenbang from several levels (from village to district / city) can increase public / community participation in the budgeting process, including budgeting for environmental management activities. The following is an explanation of Mr. FS regarding this matter:

"Annually, budget planning starts from the musrenbang process on the village level, usually January. Then in February, a musrenbang is held at the subdistrict level. Then the last one was held in March the district musrenbang. Furthermore, the results of the musrenbang are summarized in the RKPD. Musrenbang should be able to become a venue for public involvement in proposing environmental activities "

FS added further:

"However, this does not happen because in practical, the community has less careness about environmental management, proven by few who speaks out for environmental activities. Most of the proposed ones are limited to garbage, river cleaning "

Based on the FS explanation above, it can be concluded that the Musrenbang should be able to become a place for public involvement in proposing environmental activities, but this did not happen. This is because the community does not care much about environmental management. This is evident from the small number of people who speak out about environmental activities. Most of the activities proposed by the community are waste management and river cleaning. Even though there are still many other environmental management activities. Furthermore, FS added:

"The few community's suggestions regarding environmental activities are not necessarily included in the conclusions of the musrenbang in RKPD. It is commonly speaking, sis, that musrenbang is sometimes just a kind of formality. The decision is depend the Regent and DPR "

FS revealed that the community's proposed environmental management activities during musrenbang are not necessarily included in the RKPD. As is well known, it is common knowledge that budget determination remains in the hands of the Regional Government and DPRD. Sometimes the results of the Musrenbang are only partially progressing to the APBD stage.

Furthermore, according to QY, musrenbang is often not attended by the community or community groups that have been working with the environment such as the community of environmentalists in Sakera. This community of environmental activists is not involved in the planning process, so they cannot propose activities based on environment. This is as disclosed in the following QY:

"It is true that Musrenbang conducted so far involves environmental activists existed in Bangkalan. They are invited to join the discussion but they don't have any significant contribution. They come just to meet the invitation. That's all"

Based on the QY statement above, that the community, in this case environmentalists, has not played an active role in implementing musrenbang. The main obstacle in realizing this is of course the commitment of the Regional Head and his staff and the DPRD. Very few budget policies that have occurred so far have originated from proposals from the community, groups and community organizations. This can also occur in proposals for environmental management activities that come from the community and community groups engaged in the environmental sector.

Lack of Coordination Between Stakeholders of Environmental Management

The next problem in green budgeting is Lack of Coordination among Stakeholders of Environmental Management. Lack of coordination between SKPDs in environmental management is one of the things that happens. This is as disclosed in the following QY:

"There is often a lack of coordination among stakeholders in environmental management. Among SKPD, they do not support one other in environmental programs. One example is constructing landfills (TPA) by the sanitary office. However. The construction is allowed but it is not supported by good infrastructure for the access to the Landfills (TPA). It is compulsory that road to get there is bettered, so that the process of commuting of a truck in loading and unloading rubbish run smoothly"

The same thing was expressed by AR:

"It seems that We are lack of coordination in its implementation. Like the construction of wastewater treatment plant (WWTP) in Cipta Karya. It should involve person from irrigation PU to analyze the use of groundwater. Also involve BLH how to conserve groundwater"

The QY and AR statements above imply a lack of coordination among stakeholders in environmental management. Between SKPDs do not support each other in environmental programs. One example is the construction of a garbage landfill by the sanitation department. However, this is not supported by adequate infrastructure in the form of even road access to the TPA. The road infrastructure to the landfill should be repaired, so that the loading and unloading journey of garbage is smooth. This should be the task of PU Bina Marga.

Another example is the construction of IPAL at the Public Works Department of Cipta Karya. This activity should also involve the Dinas PU irrigation to analyze the use of groundwater and also involve BLH how to conserve groundwater. Another example cited by the informant was the lack of coordination in environmental management between the district government and the village government. If this coordination were to take place, the activities carried out by the village government could also be directed towards environmental management activities.

CONCLUSIONS AND SUGGESTIONS

Based on the previous explanation, the implementation of green budgeting in Sakera Regency is not optimal. This research shows that Sakera Regency Government has experienced several problems in implementing green budgeting. The first problem is the budget constraints (APBD) of Sakera Regency. The limit APBD of Sakera Regency makes Sakera Regency unable to allocate a large budget for environmental management. The next problem is the commitment of the Sakera Regency leadership in realizing adequate green budgeting.

The third problem is the absence of strict rules regarding the minimum budget for environmental management. The absence of strict rules regarding the minimum budget for environmental management contributes to the minimum budget allocation for environmental management. The following problem is that budget planning does not involve nature lovers communities. Supposedly, the APBD planning model through musrenbang from several levels could increase public/community participation in the budgeting process, including budgeting for environmental management activities.. This is because the community does not care much about environmental management.

Furthermore, the community and community groups that have been involved in the environment such as the community of environmentalists in Sakera activities do not play an active role. This community of environmental activists does not contribute much in the form of environment-based activity proposals in the planning process.

The last problem is the Lack of Coordination among Stakeholders of Environmental Management. The solution of this problem is the need for coordination among SKPDs in environmental management starting from the planning, budgeting, implementation and supervision stages.

It is realized that this study must has many shortcomings due to limitations and obstacles during the study. These constraints include the limited time held by the informants so that the interviews are often rushed. This study also did not involve top leaders as informants due to limited research time.

It is hoped that the results of this study are able to contribute input for regional heads and other policy makers in making green budgeting policies in the APBD. It is hoped that the community, especially the community of environmental activists, can be directly involved in environmental management activities starting from the APBD planning stage to the monitoring stage. This involvement is expected to improve the quality of environmental management in Sakera Regency.

This is a kind of qualitative research approach. The results of the research can be of different kind comparing with other research with same object of the study but carried out in other places because the situations and conditions of the research location are different. Researchers hopes that this kind of research can be conducted elsewhere with the same or different approaches. Research on green budgeting requires coverage of the area using quantitative methods.

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