

***Implementation of Green Budgeting Use in Local Government at the Jember
Regency Environmental Service***

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ABSTRACT

This study aims to analyze the current condition of the implementation of planning and realization of green budgeting using Green Budgeting Indicators (GBI) at the Environmental Service of Jember Regency in 2024. This study is categorized as qualitative research using a case study approach. The data used consist of primary and secondary data, which were collected through documentation and interviews, while the data analysis technique employed is comparative analysis. The results reveal that in terms of efficiency, the Environmental Service of Jember Regency demonstrates very good performance, as reflected in the overall budget realization rate of 96.81%, indicating that most of the allocated budget was utilized in accordance with the planning. In terms of effectiveness, the implementation of green budgeting shows fairly effective results, particularly in core environmental programs such as waste management, pollution control, and hazardous and toxic waste (B3) management, which achieved realization rates above 90%. In terms of significance, the implementation of green budgeting at the Environmental Service of Jember Regency can be considered quite significant, as most of the budget is allocated to programs that have a direct impact on environmental quality and community well-being, especially the waste management program, which serves as the flagship program with the largest budget allocation.

Keywords: Green Budgeting, Green Budgeting Indicators, Stakeholder