

**IMPLEMENTATION OF GREEN BUDGETING IN THE GOVERNMENT
OF SITUBONDO REGENCY**

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ABSTRACT

This study aims to analyze the implementation of green budgeting in the Government of Situbondo Regency and to examine its procedural mechanisms in supporting sustainable development. The research employs a qualitative approach with data collected through interviews and documentation. The findings indicate that the concept of green budgeting has been applied by integrating environmental aspects into the programs of Regional Apparatus Organizations (OPD). However, its implementation remains implicit and has not yet become a specifically structured budgeting system. The budgeting process still refers to national regulations under the principle of money follow program. In addition, the role of the Regional Financial and Asset Management Agency, particularly in the accounting division, is still limited to administrative functions such as recording and reporting. The implementation mechanism includes planning, execution, monitoring, evaluation, and reporting stages, but it is not yet supported by specific environmental indicators. Therefore, the implementation of green budgeting is not yet optimal and still requires stronger policy support and inter-agency coordination.

Keywords: *green budgeting, regional budgeting, sustainable development, regional apparatus organizations, public sector accounting*