

GREEN BUDGETING: SDGS-BASED BUDGETING PLANNING MODEL IN LABUAN VILLAGE

Moh Yusran Panjili^{1*}, Mustamin², Moh Iqbal Bakry³, Jurana⁴

^{1, 2, 3, 4}Departement of Accounting, Tadulako University, Indonesia

¹mohyusran2020@gmail.com, ²mustamin.maac@gmail.com,
³iqbalbakry66@gmail.com, ⁴juranadurdin@gmail.com

Abstract, *Sustainable development is a global agenda that encourages the integration of environmental aspects in village budget planning. This study aims to develop a green budgeting model based on the Sustainable Development Goals (SDGs) in Labuan Village. The method used was descriptive qualitative research using interview techniques with five informants, consisting of community leaders and village officials. The results showed that although SDG principles have been adopted through programs such as BUMDes and TPS3R waste management, the integration of environmental aspects in village planning and budgeting is still limited. The main constraints include budget limitations and village officials' understanding of the concept of green budgeting. However, there are concrete efforts to include environmental considerations in the preparation of the APBDes and transparent reporting through the Village Information System (SID). The implications of this research indicate the importance of strengthening institutional capacity and community participation in supporting environmentally sound budget governance. The green budgeting model developed can serve as a reference for other villages in realizing inclusive and sustainable development.*

Keywords: *APBDes, Community Participation, Green Budget, Sustainable Development*

Abstrak, Pembangunan berkelanjutan merupakan agenda global yang mendorong pengintegrasian aspek lingkungan dalam perencanaan anggaran desa. Penelitian ini bertujuan untuk mengembangkan model penganggaran hijau berbasis Tujuan Pembangunan Berkelanjutan (TPB) di Desa Labuan. Metode yang digunakan adalah penelitian kualitatif deskriptif dengan menggunakan teknik wawancara kepada lima orang informan, yang terdiri dari tokoh masyarakat dan perangkat desa. Hasil penelitian menunjukkan bahwa meskipun prinsip-prinsip TPB mulai diadopsi melalui program-program seperti BUMDes dan pengelolaan sampah TPS3R, namun pengintegrasian aspek lingkungan dalam perencanaan dan penganggaran desa masih terbatas. Kendala utama meliputi keterbatasan anggaran dan pemahaman perangkat desa terhadap konsep penganggaran hijau. Namun demikian, ada upaya konkret untuk memasukkan pertimbangan lingkungan dalam penyusunan APBDes dan pelaporan yang transparan melalui Sistem Informasi Desa (SID). Implikasi dari penelitian ini menunjukkan pentingnya penguatan kapasitas kelembagaan dan partisipasi masyarakat dalam mendukung tata kelola anggaran yang berwawasan lingkungan. Model penganggaran hijau yang dikembangkan dapat menjadi acuan bagi desa-desa lain dalam mewujudkan pembangunan yang inklusif dan berkelanjutan.

Kata Kunci: *Anggaran Hijau, APBDes, Partisipasi Masyarakat, Pembangunan Berkelanjutan*

*Koresponden

INTRODUCTION

Sustainable development has become an important global agenda since the adoption of the Sustainable Development Goals (SDGs) by the United Nations in 2015. The SDGs consist of 17 goals that cover various aspects of development such as poverty alleviation, health improvement, education, and environmental conservation (Coganuli & Adhariani, 2023).

Village development priorities are currently directed towards sustainable development goals (SDGs). As stated in Law No. 25/2004 on the National Development Planning System, the participatory approach in the preparation of development plans is planning by involving all stakeholders. Thus, development carried out by the government needs to be supported by all components of society. Thus, villages should not only focus on economic improvement, but also on environmental conservation and improving the overall quality of life of the community. In addition, a budget planning model that considers environmental aspects can have a long-term positive impact, both in terms of economic and social aspects.

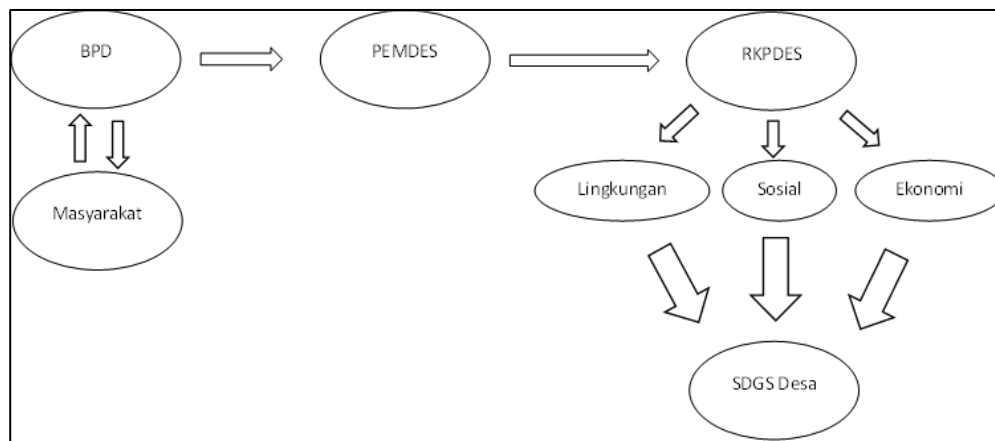


Figure 1: Labuan Village Budgeting Procedure

In this context, the implementation of the concept of sustainable development at the regional level, including villages in Indonesia. One of the main obstacles is the limited capacity and resources in effective planning and budgeting. Village budgets often do not fully consider environmental impacts and long-term sustainability (Subekti & Ulfah, 2022). Therefore, the integration of environmental considerations in the budgeting process, known as green budgeting, is highly relevant.

Green budgeting is an approach that integrates environmental considerations into government planning and budgeting processes (Putu et al., 2023). In the context of the SDGs, green budgeting can be a powerful tool to ensure that village policies and programs are aligned with global goals to achieve sustainable development.

Green Budgeting is a strategic concept in governance. The strategic issues revolve around several fundamental questions, namely: 1) what is the urgency of ABLH in realizing the Regional Sustainable Development Goals; 2) How is the implementation of development planning and budgeting policies for environmental conservation and protection in the regions? and 3) What is the concept and valuation of ABLH that can be used by local governments (Waluyo, 2021).

Labuan Village is one of the villages that has great potential to implement sustainable development principles. As a village rich in biodiversity and a community dependent on natural resources, Labuan Village faces considerable challenges in managing natural resources

sustainably to improve community welfare. However, Labuan Village is faced with various obstacles, related to environment-based budget planning and limited resources in budget planning.

Based on the above background, the purpose of this study is to find a green budgeting model related to the preparation of Sustainable Development Goals (SDGs)-based planning in Labuan Village. The implications of this research are expected to help ensure that village policies are aligned with sustainable development goals in Labuan Village and can help realize sustainable environmental aspects.

LITERATURE REVIEW

Legitimacy Theory

According to Badjuri (2021) Legitimacy theory is another theory that is often expressed in the aspect of social and environmental accounting. Legitimacy theory has been used in studying accounting with the aim of developing a theory of social and environmental responsibility disclosure. Companies increasingly feel that the survival of the company is tied to the society and environment in which the company operates. This statement shows similarities with legitimacy theory which says that companies have a relationship with society to carry out their activities based on the values of justice, and how companies respond to interest groups to legitimize company activities.

Legitimacy in village governance can be seen through how the alignment between social values and norms of behavior in the social system in the community. This theory also means that the actions of the village government must have activities and performance that are acceptable to the community. The presence of a Sustainability Report that contains disclosures related to the social and environmental responsibilities of the village government, especially those related to the SDGs, is a form of media for companies to gain legitimacy from the community. When the government gains legitimacy from the community, it is expected to maximize its financial performance in the long term.

Village Sustainable Development Goals

SDGs villages are also known as traditional villages. Based on the Minister of Village Regulation No. 7 of 2023 on the Details of Priorities for the Use of Village Funds, a customary village is a legal entity consisting of a community that has a defined area and is authorized to regulate and manage government affairs and the interests of the local community (Fariz et al., 2024; Novitasari, 2024). This body is based on community initiatives, origin rights, and/or traditional rights recognized and respected by the Unitary State of the Republic of Indonesia.

The Village SDGs Program is a new program initiated by the Ministry of Villages through Permendes No. 13/2020 to become the basis for developing villages in a sustainable manner. The Village SDGs Program is a priority program in sustainable development supported by the Village Fund (Yusuf, 2025).

Green Budgeting Concept

Green Budgeting according to Putu (2023) is a budgeting paradigm that prioritizes elements of environmental sustainability in the preparation, implementation, monitoring, and evaluation of government spending and revenue. Thus, everything in government spending and revenue is sought to fulfill the principle of environmental sustainability. In general, green budgeting is a practical idea about the application of sustainable development in the budgeting system, which is integrated in a policy document based on the principles of financial, social and environmental sustainability.

The main objective of green budgeting is to ensure that budget policies

consider not only the economic aspects, but also the environmental impacts of public expenditure and revenue. According to the Organization for Economic Cooperation and Development (OECD, 2024). Green budgeting can be defined as the process of aligning fiscal and spending policies with environmental sustainability objectives. This includes assessing the impact of fiscal policies on the environment and allocating budgets for programs that support environmental sustainability.

By effectively applying the concept of green budgeting, sustainable development can be supported. It ensures that public budgets are not only used efficiently, but also fairly and transparently, with the ultimate goal of improving environmental and social well-being.

RESEARCH METHOD

This type of research is qualitative research with a descriptive approach. Descriptive qualitative is designed to collect data that describes the characteristics of the object with the aim of obtaining an overview of the topic of interest (Sekaran & Bougie, 2010). In qualitative research, the data source used is data obtained directly from informants. Informants are people who are considered to be able to provide clearer information about research problems (Tempomona et al., 2023). The informants in this study were 1 youth leader, and 3 village governments consisting of the village secretary, head of planning, and head of government. These informants were chosen because they were considered to be able to provide clearer information, on the grounds that community leaders and village government are elements involved in the Development Planning Consultation (Musrenbang).

Creswell (2017), a research methodologist, also adds that descriptive qualitative research is often used to gain deep insight into a topic of analysis through rich and thick data. He explained that the main purpose of this research is to describe the characteristics or behavior of the subject in its true context, without pressure on certain theories or concepts. In other words, this approach prioritizes detailed descriptions based on empirical data collected from the field.

The data collection method used was direct interviews with the interviewees, where the interviewees' statements would later be used by the researcher as reference material in finding a green budgeting model.

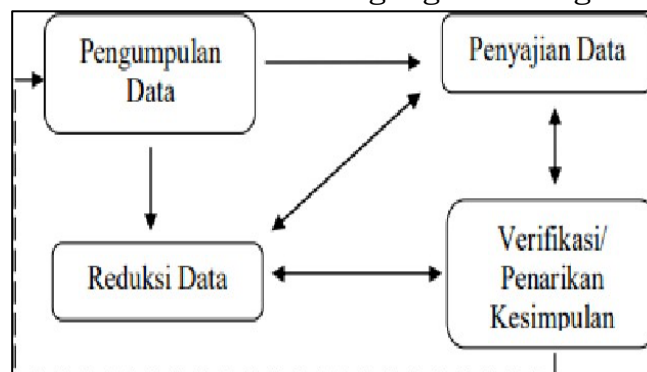


Figure 2: Research Construct Analysis

Figure 2 is the analysis technique used in the research, where the first stage is data collection. Data collection was carried out through direct interview procedures with informants related to the research. The questions given are questions that have been compiled based on predetermined indicators which are then developed again by the researcher. After the data is collected, followed by the data reduction stage or data preparation, so that it becomes simpler and easier to understand.

RESULTS AND DISCUSSION

Identification of Environmental Issues and SDGs

The implementation of the SDGs program at the regional level, which has been initiated by the central government, shows that the local government response has been able to gradually implement the program. One of them is a program in managing recycled waste and activities that encourage government development at the village level, but on the other hand the budget is an obstacle, so that the designed program has not been optimally realized (Ningsih et al., 2025).

"Labuan Village has implemented SDGS but there is no reference where to go but for now we are still focusing on improving human resources and the community's economy through the Bumdes program. For Green, there is nothing yet but for the Environment, it is still rich in TPSDGR management, the point is still there but not big, not too focused on it, because it returns to budget limitations."

The BUMDES (Village-Owned Enterprises) program in following up on the directives obtained can actually be implemented, but the village government has not focused on developing and improving human resources who can follow up coherently on the SDGs program instructions at the village level (Sutaryo et al., 2022). while the Green Budgeting aspect is still not fully implemented due to a lack of understanding of this aspect. Aspects of SDGs that are applied to programs at the labuan village level include regional economic aspects that come from increasing village income. The statement that the SDGs program focuses more on village income to improve village economic conditions while in the special program, the achievement of SDGs is still in the planning stage.

"At present, we are still focusing on improving sustainable programs, such as the budget program yesterday, which focused more on BUMDES to increase PAD, which focused on improving the economy so that special programs such as sanitation and clean water have not reached the target. As for the planning of the budget preparation itself, initially from the results of BPD recess in the community and BPD asked for community proposals and the results of these community proposals were poured into the RKPdes and then seen all which would be a priority scale and which would be included in the APBdes."

The central government through the Village Government has shown its support for the achievement of Sustainable Development Goals (SDGs) at the regional level by encouraging the implementation of SDGs in villages, including Labuan Village. Despite having great potential, the implementation of SDGs in Labuan Village still faces various obstacles, especially budget limitations and the low understanding of the community and village officials of the principles of SDGs. The main focus of village development is currently on improving the economy and Village Original Revenue (PAD) through the BUMDes program, while environmental aspects and basic infrastructure such as clean water are still not a top priority and have not reached the expected target.

Integration of SDGs into RPJMDes & RKPDes

The integration of Sustainable Development Goals (SDGs) into the Village Medium-Term Development Plan (RPJMDes) and Village Government Work Plan (RKPDes). Labuan Village is a strategic step to ensure inclusive, sustainable village development that is responsive to community needs (International Budget Partnership, 2022).

In related interviews, the principles in question have been applied, but the village administration still adheres to the previous RPJMDes, which focused on poverty reduction in sustainable development.

“Regarding the past RPJMDes, the main thing is sustainable development, namely poverty reduction, so here every time we compile the RKPDDes before entering the APBDDes, we still refer to the RPJMDes, namely sustainable development so that the vision and mission can run according to the flow, maybe that's all.”

In relation to the Global SDGs Program that is aligned with local governments, village facilitators have an important role in the village development planning process, especially in the preparation of planning documents such as the RPJMDes and RKPDDes. Village facilitators play an active role in providing input and direction to the village government, including encouraging the integration of activities that are aligned with the Village SDGs, which aim to make village development sustainable and in line with global development principles that are inclusive and oriented towards community welfare (Mutiarin, 2017).

“For that, especially from the village facilitator. Of course, the village facilitator as a companion in preparing everything, still always provides input to us, such as including activities that integrate SDGs so that development in this village can be sustainable.”

The integration of the Sustainable Development Goals (SDGs) into Labuan Village's RPJMDes and RKPDDes is a strategic step towards realizing village development that is inclusive, sustainable, and responsive to community needs. The principles of sustainable development have been applied, although the village government still refers to the previous RPJMDes that focused on poverty reduction (Nasution, 2025). On the other hand, the village facilitator has a very important role in the village development planning process, especially in preparing planning documents and providing direction so that the planned activities are in line with the Village SDGs goals. This shows the synergy between the village government and village facilitators in encouraging development that is aligned with the principles of sustainable development and oriented towards the overall welfare of the community.

Preparation of APBDDes with Green Budget Perspective

By integrating a green budgeting perspective in the preparation of the APBDDes, Labuan Ampaña Village can realize development that not only prosper the community, but also preserve the environment for future generations.

“In the planning process, in planning something, when it comes to development we must pay attention to the environmental impact, if for example it causes environmental damage, we will definitely not do it. In our village we have TPS3R so we provide budgeting to them, namely supporting assistance so that they can work to clean up the environment in the village. As for budgeting from the village fund, we always consider it before we implement the program.”

Based on the results of the interview above, it can be concluded that in the development planning process in Labuan Ampaña Village, environmental aspects are the main consideration. Any program or activity that has the potential to damage the environment will not be implemented. The village government also supports environmental management through village fund budgeting, such as providing assistance to TPS3R (Waste Management Reduce, Reuse, Recycle) managers so that village cleanliness is maintained. Budgeting is done carefully and considers environmental impacts before programs are implemented, reflecting the principles of green budgeting.

The interviewees also revealed that related parties emphasized the importance of waste management through the TPS3R program and utilizing existing funding sources. In addition, village economic development is also

carried out through BUMDes engaged in the tourism sector. Tourism activities such as the construction of campgrounds are directed to support environmental conservation. In Labuan Village, which includes a nature reserve area, these activities are accompanied by education and socialization to the community on how to preserve the forest and use it wisely without damaging it.

"Oh clearly, we are here focusing on TPS3R through funding sources, we also focus on BUMDes through tourism activities but must support environmental sustainability, such as they make a campground, but there they also introduce the environment in labuan because labuan village is included in the nature reserve, so while making a campground they also socialize how to preserve the environment not to damage the forest, so use the forest wisely."

The preparation of the Village Budget (APBDes) in Labuan Ampana Village has integrated a green budgeting approach as an effort to realize sustainable and environmentally sound village development. In its implementation, each village program or activity is designed by considering environmental impacts, and programs that have the potential to damage the environment will not be implemented. The village government actively supports environmental management through budgeting funds for TPS3R, as well as encouraging economic activities through BUMDes that preserve nature, such as the development of environmentally sound tourism. Despite facing challenges such as limited human resources and infrastructure, the village overcomes them with training, mentoring, and cooperation with related parties. This reflects Labuan Ampana Village's commitment to development that not only improves community welfare, but also preserves the environment for future generations.

Realization, Monitoring, and Evaluation Based on SDGs Indicators

The realization that occurred was a form of green budgeting whose source of funds came from a third party in the form of clean water procurement. According to informants, better access to clean water is done through the utilization of injection wells. However, in RT 12, which is located above the sea, access to clean water was previously a problem. In overcoming this, the village government utilized the main ideas program (pokir) of the council members as part of village planning, and the sanitation and clean water program in RT 12 began to be helped, although the results were not optimal.

"For clean water here it is easy because we have used injection wells, if yesterday for the village it turned out that there was input or pokir from the council members so that clean water sanitation was maintained until RT 12 because RT 12 was above the sea, so they used the village planning that had been implemented, finally RT 12's clean water was slightly resolved although not yet optimal. For the environment, mostly through TPS3R"

Indicator-based Monitoring and Evaluation (Monev) of Sustainable Development Goals (SDGs) in Labuan Ampana Village is part of the village government's efforts to ensure that development is carried out in accordance with the goals and objectives of the SDGs. This M&E aims to monitor the implementation of village development programs and evaluate the achievement of SDGs indicators on a regular basis.

Related to the statement that the monitoring and evaluation (M&E) system in the village is carried out by the BPD, which assesses the work of the village, while internal evaluations are also carried out by the village government. Village development is currently considered not optimal due to budget constraints, especially due to the allocation of BLT funds, evaluation is still carried out for future improvements.

"For this monitoring and evaluation system, it is mostly the BPD that assesses the results of work in the village, so we in the village government also assess whether the development is running smoothly or not as well, because perhaps development is now somewhat less optimal because there is still a BLT program, budget efficiency, but we still assess ourselves."

Then continued with the informant's statement that community involvement with the statement that the level of community participation varies, some are active in providing proposals through deliberations or coming to the office, some are less involved because they are busy, so that community participation can be said to be balanced between those who care and those who do not care.

"If the results of money if there are activities in the RKPDs this year, maybe the implementation is not good, well that's what we include again in the RKPDs the following year so that the planning of activities runs optimally.."

In developing the SDGs program, the community is given the opportunity to submit suggestions and input as an effort to improve village development planning in the future, especially those related to the SDGs.

"From the community, there are those who care, they often come to the office or we often discuss with them in the field, they also always provide suggestions and input. There are also those who are busy with their work, so there is a balance between those who care and those who don't care."

The implementation of the green budget in Labuan Ampana Village is part of the commitment to achieving the Sustainable Development Goals (SDGs), especially in the aspect of clean water and sanitation management. One concrete realization is the use of injection wells and support for the main ideas program (pokir) from council members to overcome access to clean water in the RT 12 area which is above the sea. Although the results are not yet optimal, this step shows the integration of planning that takes into account the environmental and social needs of the community. On the other hand, the village government also implemented a Monitoring and Evaluation (M&E) system based on SDGs indicators conducted by the Village Consultative Body (BPD) and internal evaluation from the village government. However, activities that have not been well implemented are re-entered in the following year's RKPDs as a form of planning improvement. The level of community participation in the development process varies; some people are active in providing proposals through deliberations and direct communication, while others are less involved due to their busy schedules. This shows the need to strengthen community participation so that village development planning, especially those related to the SDGs, can be more targeted and sustainable.

Reporting and Transparency

In maintaining transparency, Labuan Ampana Village utilizes the Village Information System (SID) which allows the community to access village development information openly. Residents can directly see the plans, implementation, and results of development activities related to SDGs. In addition, the village government also conducts training for officials and volunteers so that the reporting and management of SDGs data is accurate and responsible. Through these steps, transparency and accountability in the implementation of SDGs can be maintained, and encourage active community involvement in the sustainable development process.

The village's year-end reporting already contains information on SDGs because all activities in the RKPDs are focused on achieving SDGs.

"In the village's year-end reporting, because we compile the RKPDes in that column, the focus is clearly on SDGs activities, so clearly the information is also there because every activity in the village must focus on SDGs."

The researcher then continued the interview with the statement that the village's year-end reporting is conducted openly through deliberations with the community and BPD, where the village head submits the LPPD, which includes financial reports as well as achievements and obstacles to program implementation before being submitted to the regent.

"If the report is clear, every year the village head invites the community and BPD to conduct a meeting in the context of year-end reporting or LPPD. It is reported to the regent, the village head will submit a financial report, the results that have been implemented and those that have not been implemented."

Furthermore, the resource person also explained that village information including the APBDes and budget realization can be accessed by the community through the website and transparency billboards installed in front of the village office, making it easier for residents to find out about the use of the village budget.

"The community can access this information through the website and there is also a transparency billboard at the village office, located in front of the large floating village office. So the community can see this year's APBDes and the realization of the budget."

Finally, the resource person revealed that in the village deliberation, the community was given the opportunity to convey suggestions and input as an effort to improve village development planning in the future, especially those related to SDGs.

"What is clear is that in the community meetings there are sessions for suggestions and input to us in terms of improvement. So that this village has a future development plan, such as SDGs"

The implementation of SDGs program reporting and transparency in Labuan Ampana Village shows a strong commitment to accountability and community participation in village development. Through participatory data collection that involves volunteers and the community directly, SDGs data is collected based on family and individual indicators, then utilized in development planning such as the RKPDes and APBDes. Data validation is carried out in the Village Deliberation forum to ensure that the planned programs really match the needs of the residents. Transparency is maintained through the use of the Village Information System (SID), year-end reporting through open meetings, and publication of financial data and village programs through websites and transparency billboards.

The Green Budgeting Model in Labuan Village which is applied with indicators in the sustainable development scheme starts from the aspirations and input provided by the community through the BPD, which is then submitted to the village government as a basis for consideration in the preparation of the RKPDes (Village Government Work Plan). There are 3 aspects in the preparation of the RKPDes (Village Government Work Plan) based on Tojo Una-Una Regent Regulation Number 1 of 2023 concerning Guidelines for the Preparation of the Village Budget for the 2023 Fiscal Year, based on the Village SDGs, namely, Environment, Social, and Economy. An important aspect that needs attention is the environment. Development that has been carried out so far still pays little attention to its impact on the environment.

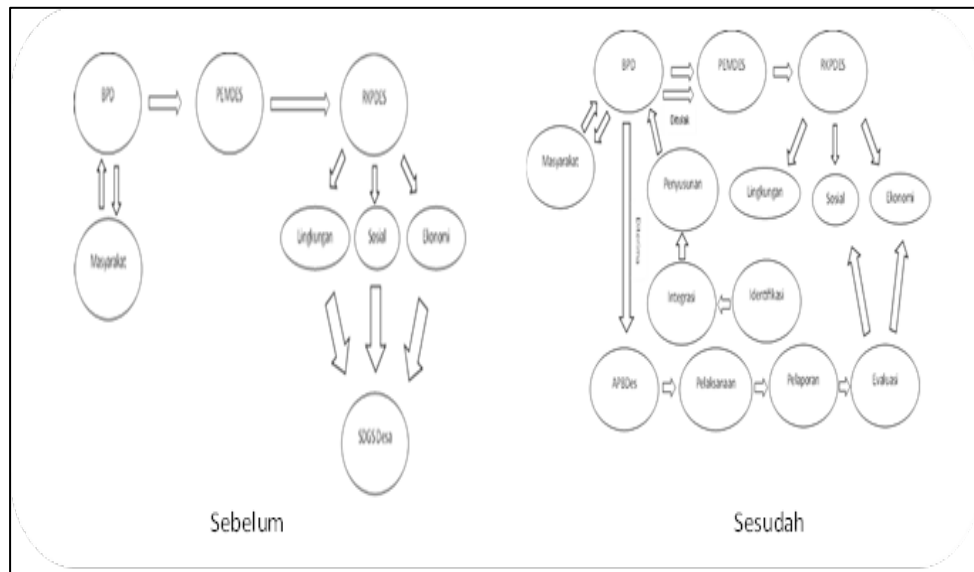


Figure 3: Labuan Village – Green Budgeting Model

The environmental aspect is very important and is the foundation of sustainable development, where the environment, nature and its contents are the limiters, so that all goals in socio-economic development must not interfere with the preservation of environmental functions to sustain present and future life as expected (Farid et al., 2021). Identifying the problems of environmental issues that occur in Labuan Village such as clean water sanitation and waste management in the village environment is the first step that needs to be done. Integrating the budget into the environment to achieve sustainable development is a goal that needs to be achieved for the welfare of the people of Labuan Village. In this case, the BPD (Village Consultative Body) acts as a party that reviews the preparation of the village SDGs-based RPKDes (Village Government Work Plan) regarding feasibility before it is ratified into the APBDes (Village Revenue and Expenditure Budget). For the village government in the implementation process, monitoring and evaluation are carried out in the environment and accompanied by council members in making *pokir* or main points of thought to develop Labuan Village (Nihayah & Diastuti, 2023) which are then reported as a form of transparency and accountability by the village government to the people of Labuan Village.

The ultimate goal of this design model is to become an evaluation material for the village government in the preparation of the RPKDes for the following year by providing an evaluation in the form of solutions to economic and social aspects. By understanding the interconnectedness of these three aspects and adopting a holistic and integrated approach, we can create a more just, prosperous and sustainable world for all. This is not only the responsibility of policy makers, but also the responsibility of all of us as global citizens to contribute to sustainable development efforts in line with Akçay et al. (2024) in building community welfare.

In the village government in preparing the budget, the local government is obliged to allocate a budget for environmental restoration, Law Number 32 of 2009 concerning Environmental Protection and Management (PPLH Law 45) emphasizes the obligation of the government (central and local) to prepare a budget to be environmentally based with the perspective of SDGs that focus on the environment in the future.

CONCLUSION

The implementation of the Green Budget in Labuan Village is a manifestation of the village government's commitment to integrating sustainable development principles into the village planning and budgeting process. Through this approach, every program and activity prepared in the

RKPDes and APBDes is directed to support the achievement of Sustainable Development Goals (SDGs), especially those related to the environment, community empowerment, and regional economic resilience. The planning process is conducted in a participatory manner, involving the community through village meetings, and supported by a transparent reporting system such as the use of the village website and budget billboards.

Green Budgeting in Labuan Village is also supported by information disclosure and active community involvement in evaluating and improving development policies. This not only increases the accountability of the village government, but also strengthens the synergy between budget policies and the real needs of the community. Thus, Labuan Village demonstrates that the SDGs-based budgeting model can be an effective strategy to realize inclusive, transparent, and sustainable village development.

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