

REGIONAL FINANCIAL MANAGEMENT BASED ON THE PARTICIPATORY BUDGETING PERSPECTIVE IN SUPPORTING THE BASIC SERVICES IN LOCAL GOVERNMENT

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REGIONAL FINANCIAL MANAGEMENT BASED ON THE PARTICIPATORY BUDGETING PERSPECTIVE IN SUPPORTING THE BASIC SERVICES IN LOCAL GOVERNMENT

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ABSTRACT

Regional Financial Management Based on the perspective of Participatory Budgeting in supporting basic services of the regional government of Central Lombok Regency, West Nusa Tenggara Province. The research objectives are 1) To conduct analysis and describe the process of regional financial management based on the perspective of Participatory Budgeting; 2) To design a model of local financial management processes based on the perspective of Participatory Budgeting. The conclusions obtained from the discussion of research results are: 1) The process of regional financial management in 2018 related to planning and budgeting that took place at the Central Lombok District Government has not been running participatory; 2) regional financial management model design participatory budgeting perspective that has no model designed by researchers in the form of an oval circle that illustrates sustainability in the budgeting process so that it becomes a learning process for all parties involved continuously considering the budgeting process is also a routine process in governance, the model is equipped with prerequisites as an input process for participatory budgeting consisting of Knowledge, Public Trust and Access for interested parties. In addition, the model is also equipped with a driver dimension to maintain the consistency of the budgeting participation process consisting of NURSI AH indicators.

INTRODUCTION

The budget policy process is closely related to the allocation of regional budgets as described above illustrates whether the actions and behavior of government actors in the formulation of local government budgeting policies are in favor of the needs of the people conveyed through budget policy support to the community. The function of the budget policy formulation becomes the function/authority of the regional government together with the regional

government and the DPRD, where the legislative function is actually to maintain the balance of decision making carried out by the regional government in accordance with the agreement that has been jointly established.

The APBD function as described above will work well when there is participatory support in the budgeting process as a consequence of the direct democratic system adopted by the Indonesian government system.

Participatory budgeting in practice offers a great opportunity for the community to learn about governance implementation related to regional financial management. Public involvement also in government budget policies can exert influence as an illustration of the existence of public resources.

APBD as a result of the planning and budgeting process is a document obtained from the participatory results of various stakeholders that are referred to in the management of regional finances, which starts with understanding the types of revenues, expenditures, and financing in accordance with the authority, APBD structure. the source of development funding, which is important to note is the regional revenue itself because this source is a form of direct participation of the people of a region in supporting the development process. In the conceptual explanation in line with the mandate of Government Regulation Number 58 of 2005 concerning the Guidelines for Regional Financial Management article 1 paragraph 36 which explains about integrated budgeting / Unified Budgeting.

Central Lombok Regency in the balanced fund is still very high if the average is reached 75.3%, this shows that the expectation of the implementation of decentralization to develop regional potential in strengthening regional fiscal capacity is still not optimal. Other data that explains the Central Lombok Regency APBD policy framework as a whole 50% of the expenditure budget of Central Lombok Regency is still used for employee expenditure. The depicted expenditure posture shows that funding is still not optimal for public spending that is in direct contact with the needs of the community.

Central Lombok Regency's budget allocation for infrastructure spending is

still the largest expenditure with an average percentage reaching 11% of regional expenditure, while health expenditure is budgeted at an average of only 5.8% and education spending only 4.9% of total 5-year expenditure lastly. The data also shows that the Central Lombok District Government has not been able to fulfill the mandate of the 1945 Constitution article 31 paragraph 4 which mandates a 20% budget policy priority for education. The discrepancy in the amount of the budget can also illustrate that there are planning problems mandated to be participatory, in this case, it only involves community-level elites, so that budget allocation is still low and seems to only take care of the government itself, even though participation is a form of creating a balance between political aspects and social aspects.

METHOD

The study of financial management is focused on participatory budgeting as explained by Wempler who studies the participatory budgeting process. This research was conducted with an explorative qualitative methodology in dissecting the formulation of the problem while also designing the conceptual model. so that it goes deeper into the process and role of participatory budgeting actors, so the results obtained can explain phenomena that occur in depth. The purpose of using explorative research designs in this study is to explore in more depth research problems, particularly regarding regional financial management issues from the perspective of participatory budgeting and the constraints faced in the research field in more depth and comprehensively.

RESULT AND DISCUSSION

Central Lombok District Financial Management

Planning and budgeting as an initial part in financial management actually have a vertex of integration in the annual RKPDP, but sometimes the RKPDP is only considered as a derivative of the RPJMD, whereas clearly in government policy regulations the RKPDP is interpreted as a regional planning document for a period of 1 year. The intended planning document is the RPJMD plus the Development Planning Conference (Musrenbang). This needs to be understood together that the process of preparing the RKPDP as an initial step in preparing the annual budget of the local government needs to be evaluated through a deliberative technocratic mechanism during the gradual musrenbang of the Village, District, and District.

Regional financial management is the routine of local governments in carrying out programs that have been generally delivered in the regional government's RPJMD documents. With regard to Central Lombok Regency, the RPJMD document that was in effect at the time of the study was based on Regional Regulation No. 2 of 2016 concerning the Central Lombok Regional Medium-Term Development Plan 2016-2021, which has been amended by Regional Regulation No. 5 of 2018 concerning Amendments to Regulations Region Number 2 of 2016 concerning the Middle-term Regional Development Plan for Central Lombok Regency in 2016-2021.

Based on the draft development policy priorities for 2018, Central Lombok Regency described above, it was ensured that the mandatory affairs which were the focus of the study were included as one of the development priority points, which could be known in detail according to their

authority. However, there are several programs which are also the authority of the provincial authorities, this is indicated by the existence of programs related to high school and vocational high school and SLB which are clearly in Law Number 23 of 2014 under the provincial authority but are still included in the RKPDP program.

Based on Government Regulation No. 12 of 2019 concerning Regional Financial Management submitted by the Regional Head to the DPRD is the KUA draft and PPAS draft as the basis for preparing the APBD. In these two documents, the latest macro conditions obtained in detail from the RKPDP document and the priority scale of the budget to deal with these conditions are discussed in detail with the DPRD no later than July of the current year. The implementation in Central Lombok Regency is in accordance with the predetermined schedule so that the determination of APBD in 2018 can be carried out faster than the schedule on November 30, 2017.

The practice of governing governance illustrates the inconsistency of the concept of regional financial management which considers that planning and budgeting is a unity that determines the direction of regional development with the product of the implementation of the planning and budgeting management policies that are regulated separately. It is not impossible that this condition is one of the obstacles to the achievement of the objectives of the administration of government through the effective and efficient use of local government budgets.

Budgeting Participation in Central Lombok Regency

Participatory budgeting which is the practice of regional government that has been directed in accordance with participatory principles should make the community the main actor in determining the distribution of public resources to be carried out by the government. Budgeting participation is still controlled by the government and is carried out jointly by the community, non-governmental organizations, community organizations. The budget participation process also creates opportunities to educate and empower the community, thereby fostering the community's enthusiasm as an object as well as the subject of governance. For this reason, this research will discuss in detail related to Regional Financial Management that is limited to Planning and Budgeting from the Participatory Budgeting perspective according to Wempler which states 4 dimensions including the Participation Budgeting Program, Actor and Motivation for Embracing, Administration Reform and Limitation of Participatory Budgeting.

Participation Budgeting Program Analysis

This dimension divides the process of participation in programs that will be planned and funded by the government. The two programs consist of: first, a program focused on providing infrastructure and secondly focused on the thematic program. The concept conveyed the provision of infrastructure in the form of roads, bridges and another infrastructure is directed to show the local government's social policies. Whereas the thematic programs in question are related to government programs intended for public expenditure, which means that they have not been determined in advance by the

government and are a whole proposal submitted by the community through a process of consultation from the lowest level.

The plan for the implementation of the 2018 RKPD Musrenbang in Central Lombok District has been completely designed. The implementation starts with the implementation of the village musrenbang in accordance with the village development planning system, which was discussed in June 2016. This is different from the kelurahan conducted on 9-17 February 2017. Process The musrenbang will be continued at the sub-district level which will be held on February 15 - March 2, 2017. Furthermore, the Technical Coordination Meeting will be held on March 10-14, 2017 and the SKPD Forum discussion on March 15-16, 2017 and will end at the district level through the musrenbang district on March 17, 2017.

The Central Lombok district government in detail has implemented a massive program to create social welfare and maintain the authority of the local government. This is indicated by the existence of the allocation of empowerment and development programs for sub-districts and villages as regional territorial apparatus through a budget of 7.2 billion rupiahs for 12 Districts in Central Lombok Regency and 4.2 billion rupiahs for kelurahan. The reality carried out in 2018 is the hope of the community to be implemented successfully by the government successfully, so as to strengthen the idea that participation in the financial management process will strengthen the community's position in determining the expected direction of development and to encourage change in Central Lombok District. In reality, the realization of the program carried out in 2018 by the local government, especially in the field of education, 95.29% were

categorized as high, even though in reality at the level of early childhood education, all people were unable to access quality PAUD with a percentage of only 68.1%.

The budget participation program based on public works in question is similar to the planning process carried out at the local government where there is a track record of implementing budgeting owned by the local government as a foundation for carrying out the planning and budgeting of the current year. In the implementation of budgetary participation, the intention of all actors involved namely what will be decided will certainly be carried out by the regional government as the executor.

The local government has implemented a planning mechanism in accordance with the principle of planning that is participatory, but it can also be seen that its participation is still limited because every community that has an interest is only involved in the first level of the consultation process in the village / kelurahan. At the next level of deliberation the participatory nature has begun to be limited to the elite level of the local government and the elite at the village level only. In 2018 the preparation of the RKPD based on Permendagri No. 33 of 2017 concerning Guidelines for the Preparation of APBD for the 2018 fiscal year uses a holistic, Thematic and Integrative approach whose budget policy is based on the Money Follow Program. This approach ensures that only programs that truly have benefits for the community are not limited to the implementation of the main tasks of the regional apparatus.

Actor and Motivation for Embracing Analysis

In discussing this dimension, at least a number of actors have been mapped that are expected to be involved, among others:

regional government, community, community organizations, non-governmental organizations (NGOs) and the private sector. Technically, according to the research informants, actors involved from the regional government included: District Head, Regional Apparatus, Regional units (Kecamatan and Kelurahan), Villages and NGOs. But separately there are also research informants who also formulate actors involved in budgeting consisting of:

1. Regent, as the holder of regional financial management authority who because of his position has the authority to carry out overall regional financial management.
2. DPRD, as a legislative body that has the authority to supervise the performance of regional governments, including the implementation of the APBD budget.
3. TAPD (Regional Government Budget Team), is a Team formed by the Decree of the Regional Head and led by the Regional Secretary who has the task of preparing and implementing the policy of the regional head in the framework of preparing APBD whose members consist of: Regional Planning Officers, PPKAD and other officials needed.
4. SKPD, which is a regional apparatus in the regional government as the user of the budget that implements a program/activity.

Separately there is also the view of actors involved in the participatory budgeting process that took place in Central Lombok District in 2018 consisting of all Regional apparatuses through technocratic planning, the Community (Community Leaders, NGOs, Community Groups, etc.).

Local Government, The annual planning process which is the elaboration of the medium-term development of the district in 2018 in Central Lombok Regency takes the theme: "Spurring Investment Through Strengthening Regional Competitiveness in the Framework of Improving Community Welfare". The theme is further elaborated in 5 annual development priorities, including 1) Living and practicing religious values and local wisdom; 2) Increasing access and quality of health and social welfare education services; 3) Strengthening the economic structure and management of natural resources; 4) Increasing the quality of district infrastructure and the arrangement of Praya Urban areas; and 5) Increasing the capacity of local government and public services.

The views of local government related to participatory budgeting are very diverse, in the view of most of the above, the actors involved in the planning and budgeting process are only the purview of government. This is very inversely proportional to the participatory principle that is echoed through the renewal of regional financial management policies. Some consider planning and budgeting only a process that is guided by and refers to the RPJMD and RENSTRA of the regional apparatus.

The views of local governments that only view the budgeting process as a program prepared by the government are the main references, in contrast to the view of the concept of participatory budgeting which will subvert clientelism through an open, transparent process in the process of budgeting policy formulation. In another view that considers the budgeting process is a political process that must obtain the approval of the DPRD.

The Regional Government of Lombok Regency is in the process of planning and budgeting always having a normative view by basing their interests on the 2016-2021 RPJMD which is spelled out in the RKPD every year. In principle, the budgeting process always contains strategic steps of all parties concerned to make their expectations a priority process.

Society, in the process of implementing governance, should ideally be positioned as a goal. For this reason, the community should have a high initiative in determining what the government must do to improve the welfare of the community. The public should get access to be fully involved in public decision making related to themselves. The fact that individual communities are involved is only at the village level musrenbang stage and the results can be felt from village development sourced from the Village Fund, but development obtained from local government budgets is still very limited/rare.

Community involvement in participatory budgeting also shows that the ways in which clientelism has been taken by the government towards the community through this mean the community will feel the process of empowerment from the government and feel rewarded for being involved in public decision making. The facts found in the field that community involvement is still through the mechanism of representation, both from the representation of regional authorities and through the DPRD have not fully provided maximum results for the fulfillment of community needs.

In Central Lombok District, limited information is still a challenge for community involvement, the high level of community apathy to engage with the government to discuss planning and budgeting is driven from the low

awareness of the government to open information to the public so that only those who participate in planning and budgeting participate at the regional level. as community representation.

Civil Society Organizations, Civil society organizations that are interpreted in this concept are social movements or community groups that are consciously and called to help the community in various fields, including in the planning and budgeting process. In Central Lombok Regency, most community organizations exist in the religious field, so the focus is more on the deepening of religious values and the formation of quality human resources with noble character.

The importance of the network built by the government positions the Community Organization as one of the opportunities in the planning and budgeting process. Through community organizations can actually be a campaigner/government socialization related to information relating to government programs, otherwise the government can also obtain valid and accurate data from community organizations as a reality of developments that occur in the community.

The role of community organizations, especially in the planning mechanism is also always involved in the process up to the district level, but the active role in negotiating community needs in accordance with the needs is still not too significant. It is also influenced by the interests of the objectives of the community organization.

The involvement of other actors outside the government and society is still not participatory. This makes the next stage of budgeting also that community organizations will act passively and only wait for direction from the government as the program implementer. Thus the role of

community organizations as a conduit of information for the community is also not going well. The importance of the involvement of community organizations in the participatory budgeting process is very much needed considering that the APBD has a distribution function which means that the APBD must provide a sense of justice for every individual who is a resident including community organizations.

Community organizations directly also have a role in the implementation of services for the community, basic services shown by private education through foundations owned by community groups have an important role in improving the quality of human resources. Other things can also be implemented through health services where more and more health services are at the primary level so directly the community will feel that they are not far from their needs. For this reason, there is a need for synergy as well as from community organizations as close parties and are part of the community in helping the government design budgeting as needed.

Private Parties, The involvement of the private sector is also very much needed in the planning and budgeting process, with regard to the APBD function which acts as a driver for improving the regional economy also requires the involvement of the private sector involved in the economic sector. Inflation is one of the challenges of regional economic development so that the involvement of the private sector can help local governments to design budgeting policies that support the purchasing power and investment of the community.

Central Lombok Regency from the private sector has a very high opportunity. This is due to the fact that a special economic zone in Central Lombok Regency will strongly support more

targeted planning and budgeting in the development of the Central Lombok Regency. Hopes for an increase in Central Lombok Regency's economy will also directly increase regional income and increase employment absorption so that unemployment and poverty will be reduced. This relates to the function of the regional budget as an economic stabilization that is closely related to the direction of the budgeting policy which will have an effect on regional economic conditions. When the regional economy experiences a recession, the regional budget in stabilizing through a budget deficit policy to encourage demand, on the contrary when the economic conditions are in better condition, the government needs to control the inflation rate.

Based on the planning priorities set out in the Central Lombok District RKPD of 2018 Regional Expenditures are the embodiment of the government administration policy and the implementation of quantitative development. The strategy, direction and policy of Central Lombok Regency regional expenditure management explicitly from the 5 priority points have not been prioritized for the economic sector. Priorities are still directed to strengthen the quality of regional government and the implementation of regional autonomy.

Administrative Reform Analysis

Financial management reforms continue to be carried out both from the national level to the regional government. The planning and budgeting policy package issued since the reform era became the starting point for the renewal of regional financial management. the importance of regional financial management is demonstrated by the issuance of Government Regulation

Number 12 of 2019 concerning Regional Financial Management in lieu of Government Regulation Number 58 of 2005 concerning Regional Financial Management that has been in force for almost 14 years.

The current renewal of regional budgeting in Indonesia based on Permendagri Number 33 of 2017 concerning Guidelines for Preparing the Regional Revenue and Expenditure Budget for 2018 Fiscal Year has emphasized on the money follow program that is expected through the mechanism of planning and budgeting of the local government is really useful not just a program which is carried out to carry out organizational tasks only.

The Central Lombok Regional Government must realize that bureaucratic reform is not enough to be carried out only on the internal bureaucracy, reforms are also a bureaucratic environment that requires improvement of the bureaucratic environment. Participatory planning and budgeting desperately need to improve the system of public involvement in the participatory budgeting process. The synchronization of government policies and the needs of the people which are the means of implementing government explicitly need to be stated in the APBD General Policy and the Provisional Draft Budget Ceiling and Priority Agreements that have been agreed with the DPRD.

The reform of the financial management relationship between the regional government and the DPRD as decided by the Constitutional Court ruling Number 35 / PUU-XI / 2013 which has limited the involvement of the DPRD in planning and budgeting. the role of the DPRD is only in the context of discussing the general issues related to KUA and PPAS which are the macro framework for preparing the budget by the regional

apparatus. it shows that there are actions exceeding the authority carried out by the DPRD in the process of preparing the regional budget.

This phenomenon illustrates the difficulty of budgeting reforms in the local government environment when the government environment has not been fully renewed, this means that renewal of behavior is needed to support bureaucratic reform in the implementation of budgeting. In general, the implementation of regional government in the context of budgeting is urgently needed in its entirety through a proportional renewal of the authority of the regional government.

Decisions made at smaller government units will have the opportunity to increase better participation because community involvement and interested parties will be more interested in participating in discussing decisions related to their respective interests. In addition to the narrower scope of discussion, it also makes supervision more focused and focused by external parties (community and NGOs) because the elites, both government and public elites, cannot negotiate to deviate the program.

The renewal of the planning and budgeting process carried out by the Central Lombok District Government also utilizes the development of Information technology through E-Planning and E-Budgeting which are still in the early stages of development. The problem of updating the data on the system is still a technical obstacle that generally occurs in the processing of information systems within the scope of local government.

The macro synergy of local government policy programs in the RKPDP and KUA-PPAS have had a synergy even though the level of participation that took place in the planning process but the technical explanation has not been fully in

accordance with community needs. This is as stated by Dwiyanto who said that: "Another bureaucratic disease which is widespread in Indonesia is the tendency of bureaucracy to increase the budget (Budget-Maximizing behavior). The phenomenon of budget overruns can be easily found in almost every public bureaucracy, both at central and regional levels.

Limitation of Participatory Budgeting Analysis

Some of the limitations faced in participatory budgeting can reduce the impact of overall outcomes in the form of social justice, public learning, and administrative reform as also explained in the previous dimensions. The dominance of the orientation of the interests of the government elite in the process of governance.

The involvement of the DPRD in the submission of ideas has a significant impact on the proportion of regional government activity programs. The involvement of the DPRD until the discussion of RKA-SKPD with the Regional Government Partners is a reality found in the budgeting process. The limitations of actors outside the government to oversee the proposals that have been discussed at the Musrenbang will greatly facilitate the change/diversion of program activities by government elites and the regulatory framework related to planning and budgeting.

The background of government programs is only based on the applicable regulatory framework, whereas actually, the regulatory framework should only be a guideline in preparing plans which in principle must contain the needs of the community to be funded by the government budget. These problems are caused by limitations and asynchronous

local government data, so the assumptions built in the planning process even in the preparation of the initial draft RKPDP often do not match the reality faced by the community.

The phenomenon of limited understanding of the local government apparatus in implementing good planning and budgeting will greatly impact the quality of the results of planning to be funded by the government. Limitations of broad understanding related to the planning and budgeting process of the government apparatus will have an impact on decision making. This is because the final RKPDP determination is only through regional head regulations where there are no more opportunities to make improvements by other parties outside the government.

The limited involvement of the community or other actors, especially in the budgeting process can be a deficiency that can have an impact on the suitability of budgeting and community needs. DPRD members who are also expected to be community representatives who have the authority to control the budgeting process at the KUA and PPAS discussion stages are also still more concerned with interests that are not in line with the aspirations of the community.

Low public awareness to be involved is also a challenge and lack in the application of community participation in the planning and budgeting sectors. This low awareness occurs because the deliberation forum has not been used as a learning process related to the right of citizens to be involved in the process of governance through their participation in filtering data that is owned by the government during planning.

A Participatory Regional Financial Management Model in Central Lombok District

Synchronizing the stages of planning and budgeting is a necessity because the planning process that has been passed has gone through the stages of joint decision making which will or will not have to be financed in the administration of government with government budgets. This is based on the idea that the Musrenbang mechanism is held as a means of decision making that connects the interests of various parties, not only the interests of the community or the elite. For this reason, participation is a keyword that can be a form of actualization in the planning process by involving all interested parties.

Conceptual budgeting participation is understood in the context of planning and budgeting (budgeting), but contextually it is often separated so that in implementation it often happens asynchronous planning and budgeting processes. These problems make researchers design models of research results discussed in the previous section. Based on the previous discussion, the writer found several indicators that could complement the concept of budgetary participation submitted by Wempler into a model that had not been designed by Wempler. The model that was born is a conceptual model that can be combined in the budgeting process to be more participatory as illustrated below:

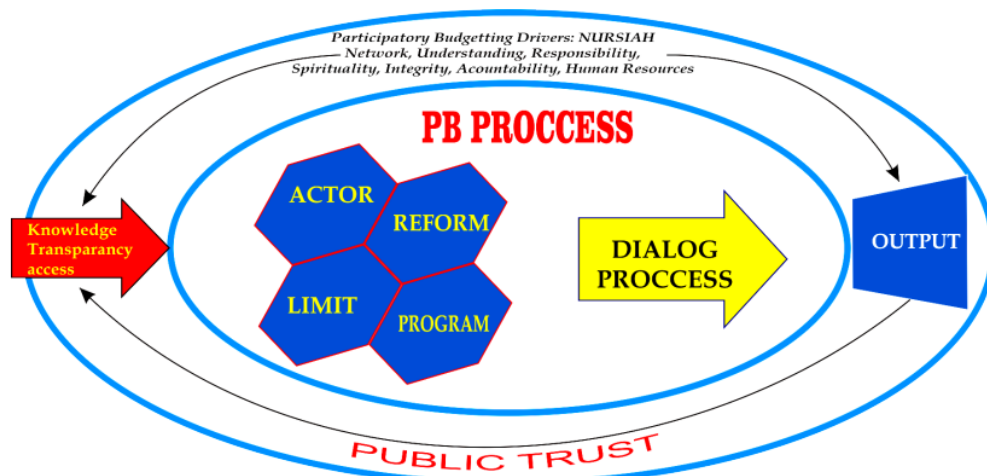


Figure 1. Participatory Budgeting Model

The above model also has prerequisites that feed into the participatory budgeting process which consists of three dimensions including Knowledge, Transparency, and Access. These three dimensions are an absolute requirement for participatory budgeting processes because they require the same knowledge, public trust and access to all actors. In the participatory budgeting process the model is designed with the drivers' dimension as a driver for the participatory budgeting process so that it can run ideally. The drivers' dimension consists of the NURSIAH indicator which is explained as follows:

a. Network, the current administration of government really needs the support of various parties. With the involvement of interested and competent parties, it can be guaranteed that the implementation of participatory budgeting will strongly support the objectives of development and the administration of government will be more targeted and quality. The participatory budgeting process will receive very positive support when the government can build a network

through good communication so that all parties, both interested parties, and competent parties can be actively involved to support a more capable budgeting process.

b. Understanding, understanding of all parties involved in participatory budgeting is needed so that the participatory budgeting process can take place in a directed and substantial manner. With quality discussions, the planning and budgeting process can take place in a short and quality manner. In addition, the substance of the planning and budgeting process will remain consistent until decision making and implementation through the APBD.

c. Responsibility, the government is expected to carry out a participatory planning and budgeting process with a sense of responsibility and sincerity. Through a sense of government responsibility, the planning and budgeting process will remain consistent with the final decision-making without any change or diversion from the elite for the benefit of certain groups or groups. Through

the responsibility of government, the hope of all parties concerned will be processed and synergized properly and correctly and can be accounted for in the common interest.

- d. Spirituality, in the process of budgeting in order to be participatory, is very much influenced by the cultural and religious background of the people. The planning process really requires a sense of each of the actors concerned to be able to understand the needs expected by the community. Furthermore, at the stage of preparing the spirituality budget, it is very necessary to maintain the consistency of the preparation of the budget so that the budget prepared is a budget that will solve the community problems that have been identified from the plan.
- e. Integrity, based on the stages of budgeting based on applicable regulations there are stages that are only implemented by the government. The stages of the regional apparatus forum and the stages of the KUA-PPAS discussion, as well as the discussion of the APBD regional regulation, require the integrity of government administrators to remain consistent with agreements that have been mutually agreed upon at the village and sub-district planning stages. The importance of integrity in the participatory budgeting process will greatly support quality budgeting and also as a form of government duty to maintain public confidence in the government.
- f. Accountability, the process of budgeting in stages must be accounted for both in accordance with applicable regulations and as a form of moral accountability to all parties involved from the planning process to the

budget preparation process. So that the budgeting process can be a learning process for all parties involved to be more aware of their overall duties and responsibilities to maintain the synergy and consistency of agreements that have been jointly determined and carried out jointly for the common interest. Human Resources, the budgeting process really requires capable human resources. The quality of human resources needed in the planning and budgeting process is expected to have the ability to predict changes that occur so that the resulting budgeting can protect the community from excessive negative impacts of changes faced by the community.

All dimensions of participatory budgeting drivers above can support a participatory budgeting process so that it takes place more inclusive for each party and for each interest that is processed into a program that suits the common needs and can anticipate any limitations in the budgeting process. By encouraging the participatory budgeting process NURSI AH will make the budgeting process substantial and capable because it has gone through a transparent process for all parties in stable conditions.

CLOSING

The 2018 regional financial management process related to planning and budgeting that took place at the Central Lombok District Government has not been participatory. This was found through participation only limited to the involvement of elites in the scope of local and village government. The design of the regional financial management model in participatory budgeting perspective that has not yet been modeled was designed by

researchers in the form of an oval circle that illustrates sustainability in the budgeting process so that it becomes a learning process for all parties involved continuously considering the budgeting process is also a routine process in the administration of government.

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