

## Environment-Based Budget as an Effort to Optimize the Citarum Harum Program

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### Abstract

**Introduction:** The importance of an environment-based budget in an effort to optimize the revitalization program of the Citarum River, known as Citarum Harum. The program aims to address the serious problem of river pollution, but has not achieved optimal results because sustainable budgets have not been fully implemented.

**Purposes of the Research:** The purpose of this research is to examine why environment-based budgeting is still not a priority in program implementation, and how this affects the overall and long-term success of the program.

**Methods of the Research:** Using the method of policy analysis and evaluation of program implementation, this study reveals that the misalignment between budget policies and environmental needs has hampered the effectiveness of revitalization efforts.

**Results Main Findings of the Research:** Key findings suggest that delays in the adoption of environmentally-oriented budgets result in slow, suboptimal, and unsustainable river recovery. The impact of these findings highlights the urgency of comprehensively integrating environmentally-based budgets to accelerate the recovery of river ecosystems and ensure the long-term sustainability of the program. In addition, the study also emphasizes that without proper and consistent budget support, revitalization programs such as Citarum Harum will continue to face significant challenges in achieving the expected environmental goals. In conclusion, budget management that is aligned with environmental conservation efforts is key to increasing the success of future environmental programs, including the revitalization of the Citarum River and other ecosystem restoration efforts in Indonesia.

**Keywords:** Citarum Harum Program; Budget; Environment; Optimization.

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## INTRODUCTION

Everyone deserves a clean, healthy, and sustainable environment. Because human rights and the environment are interconnected, a clean, healthy, and sustainable environment is necessary to fully enjoy various human rights, such as the right to life, health, food, water, sanitation, and development, among others. On the other hand, enjoying all human rights, including the right to information, participation, and access to justice, is essential to protect the environment.<sup>1</sup>

In 1972, the United Nations held its first global environmental conference in Stockholm. Countries adopted the Stockholm Declaration on the Environment, in which the first principle states that everyone has: "the fundamental right to freedom, equality and decent

<sup>1</sup> Office of The High Commissioner for Human Rights, *What is The Right to A Healthy Environment?*, January 2023, [www.undp.org/sites/g/files/zskgke326/files/2023-01/UNDP-UNEP-UNHCHR-What-is-the-%25C2%25A0%25C2%25A0-Right-to-a-Healthy-Environment.pdf](http://www.undp.org/sites/g/files/zskgke326/files/2023-01/UNDP-UNEP-UNHCHR-What-is-the-%25C2%25A0%25C2%25A0-Right-to-a-Healthy-Environment.pdf).

living conditions, in an environment of quality that allows for dignified and prosperous life".<sup>2</sup> Indonesia itself has guaranteed a good and healthy environment for all its citizens in Article 28H Paragraph (1) of the 1945 Constitution and Article 9 Paragraph (3) of Law Number 39 of 1999 concerning Human Rights (Human Rights Law)<sup>3</sup> because the right to a good environment is part of Human Rights, the Government can then fulfill these responsibilities in the form of: a) respecting or not interfering either directly or indirectly with the implementation of the enjoyment of these rights; b) take measures to prevent third parties from interfering with the enjoyment of such rights; c) take legislative, administrative, budgetary and other steps in order to fulfill the right and directly provide services to realize such rights.

The above responsibilities if associated with the right to a clean and healthy environment lead to the obligation for the government to carry out development that pays attention to various aspects, one of which is environmental sustainability. This is done so that future generations can still feel the benefits of the environment. The concept of sustainable development has been applied in various countries, including in Indonesia. However, it is undeniable that not a few developments cause environmental degradation<sup>4</sup>, such as soil erosion, declining air and water quality, sedimentation in dams, and so on. If not handled seriously, this can interfere with the fulfillment of the right to a good and healthy environment for the community. Therefore, as one of the efforts to fulfill Human Rights and environmental management, the government passed Law Number 32 of 2009 concerning Environmental Protection and Management (Environmental Protection and Management Law).

The Environmental Protection and Management Act has clearly integrated the principles contained in the 1992 Rio Declaration, such as state responsibility, integration, prudence, justice, polluter pays, participation, and local wisdom. The adoption of these principles is an important step in legal policy because it is able to strengthen the position of environmental management when dealing with short-term economic interests.<sup>5</sup>

The state as the main actor in fulfilling the right to a clean and healthy environment is obliged to manage the environment and not neglect to protect the community for the fulfillment of these rights.<sup>6</sup> Therefore, the state plays an important role in overall environmental management.<sup>7</sup> One of them is done by taking environmentally friendly policies. The state's obligations are part of state administration. Good state administration must always consider and include aspects of environmental management in every policy and action. On the contrary, effective environmental management requires full commitment and support from the government in the form of regulations, law enforcement, and programs that support environmental sustainability.

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<sup>2</sup> Declaration of the United Nations Conference on the Human Environment (Stockholm Declaration), UN Doc. A/CONF.48/14/Rev.1 (June 16, 1972), reprinted in 11 I.L.M. 1416 (1972), <http://hrlibrary.umn.edu/instrree/humanenvironment.html>.

<sup>3</sup> Komisi Nasional Hak Asasi Manusia, *Jadikan Bumi Bersih dan Hijau*, [https://perpustakaan.komnasham.go.id/dokng/files/kampanye/Jadikan\\_Bumi\\_Bersih\\_dan\\_Hijau.pdf](https://perpustakaan.komnasham.go.id/dokng/files/kampanye/Jadikan_Bumi_Bersih_dan_Hijau.pdf).

<sup>4</sup> Nasrullah Sulaiman, "Degradasi Lingkungan dan Pembangunan Ekonomi Berkelanjutan di Sulawesi Tenggara," *Jurnal Ilmiah Gema Perencana* 1, no. 3 (2023): 298.

<sup>5</sup> Muhnur Satyahaprabu, *Tindak Pidana Lingkungan Hidup dalam RKUHP*, Institute for Criminal Justice Reform (ICJR), June 21, 2016, <https://icjr.or.id/wp-content/uploads/2016/07/5.-RUU-KUHP-Lingkungan-Hidup-MN-final-supi-21-juni-2016-ok.pdf>.

<sup>6</sup> Jauhari Ginting, "Hak Atas Lingkungan yang Baik dan Sehat," *Jurnal Hukum dan Kemasyarakatan Al-Hikmah* 3, no. 1 (2022): 88, <https://doi.org/10.30743/jhah.v3i1.5051>.

<sup>7</sup> Muhammad Syaiful Anwar and Rafiq, "Penegakan Hukum Lingkungan Berbasis Asas Tanggung Jawab Negara di Indonesia," *Progresif: Jurnal Hukum* 16, no. 1 (2021): 117, <https://doi.org/10.33019/progresif.v16i1.2336>.

Programs created in order to protect and manage the environment require budget allocation in such a way that they are successful.<sup>8</sup> Article 14 of the Law on Environmental Protection and Management stipulates that an environment-based budget is one of the instruments to prevent pollution and/or environmental damage.<sup>9</sup> Furthermore, the Law on Environmental Protection and Management Article 45 Paragraph (2) mandates the government to allocate a budget for good environmental protection and management. The low allocation of the environment-based budget reflects the government's low commitment to addressing pollution and/or environmental damage. The budget given by the government to a project or program is one of the signs of the government's seriousness.<sup>10</sup> In comparison, the education sector allocates a considerable budget in scholarship programs while the health sector allocates a sufficient budget through the Social Security Administration Agency program.

One of the environmental management programs that requires budget allocation is the management of the Citarum River. The Citarum River is an important river for the life of the people of West Java. This river passes through 13 districts/cities in West Java with a length of approximately 300km<sup>11</sup>. According to research conducted by Mira Rosana Gnagey, the Citarum river has a function almost comparable to the rivers of the world's ancient civilizations, such as the Nile and the Mesopotamian river. This river should be able to help all elements of life if the existing potentials are utilized to the maximum.<sup>12</sup> World Bank environmental and natural resource management data in 2018 states that the Citarum river is the most polluted river in the world with a water quality index of 26.3. From a number of studies, it was found that there are 20 tons of organic and inorganic waste, 36 tons of human waste, and 56 tons of manure from the livestock sector that are dumped into the Citarum river per day. This is of course detrimental to the community from all aspects, from health to social, to overcome this, as a form of government responsibility in managing a clean and healthy environment, the issuance of Presidential Regulation Number 15 of 2018 concerning the Acceleration of Pollution Control and Damage to the Citarum Watershed indicates that the handling of the Citarum Watershed is a priority.

Presidential Regulation Number 15 of 2018 requires cooperation between government agencies and stakeholders known as the Citarum Watershed Team. The Citarum Harum program targets that pollution in the Citarum river decreases and improves the welfare of the surrounding community by 2025 with a light polluted water quality index. The people of the Citarum River Basin, of course, welcome with great hope the programs launched by the government to improve the Citarum river. Even so, these programs still cannot be implemented perfectly. In 2022, around 1.9 million people still throw feces into rivers as much as 749 tons of feces per day. In that year, domestic waste accounted for 60% of pollution to the Citarum river.<sup>13</sup> In addition, the People's Alliance for Citarum together with

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<sup>8</sup> Meidiza Dwi Orchidea et al., "Efektivitas Pelaksanaan Kebijakan Dana Dekonsentrasi terhadap Peningkatan Kualitas Lingkungan Hidup," *Jurnal Pengelolaan Sumberdaya Alam dan Lingkungan* 6, no. 2 (2016): 201, <https://doi.org/10.29244/jpsl.6.2.200>.

<sup>9</sup> Wahyu Nugroho, *Hukum Lingkungan dan Pengelolaan Sumber Daya Alam* (Yogyakarta: Genta Publishing, 2022), 48.

<sup>10</sup> Kementerian Lingkungan Hidup dan Kehutanan, "Daerah Perlu Tingkatkan Anggaran Pengelolaan Lingkungan Hidup," *Siaran Pers*, 2018, <https://ppid.menlhk.go.id/berita/siaran-pers/4620/daerah-perlu-tingkatkan-anggaran-pengelolaan-lingkungan-hidup>.

<sup>11</sup> Agung Prayoga et al., "Studi Collaborative Governance Program Citarum Harum dalam Perbaikan Kualitas Air Sungai Citarum," *Jurnal Moderat* 8, no. 3 (2022): 470, <https://doi.org/10.25157/moderat.v8i3.2759>.

<sup>12</sup> Mira Rosana Gnagey, "Model Manajemen Kolaborasi Program PPK DAS Citarum di Kota Bandung dan Kabupaten Bandung" (paper presented at the FGD Penelitian RKDU "Implementasi Peraturan Presiden sebagai Dasar Pelaksanaan Program Strategis Nasional berdasarkan Teori Hukum Pembangunan: Studi Kasus pada Program Citarum Harum," September 11, 2023).

<sup>13</sup> BBC News Indonesia, "Lima Tahun Citarum Harum: Sungai Penting yang Masih Jadi 'Kakus Raksasa' karena Limbah Tinja," *BBC News Indonesia*, 2023, <https://www.bbc.com/indonesia/articles/cye4prp60l5o>.

environmental activists questioned the government's claim that the pollution of the Citarum river has shifted to a light polluted status when in fact the condition of the river is still concerning.<sup>14</sup> In fact, the time and cost of handling the Citarum river is very large, worth Rp 6 trillion which has been done for 15 years from the Asian Development Bank. This river is also one of the longest rivers in dealing with its problems.<sup>15</sup>

Seeing this, the author then tries to discuss more deeply about the implementation of the Citarum River handling where this handling program is carried out with the concept of an environment-based budget. The author tries to explore how the concept of an environment-based budget in Law Number 32 of 2009 is? and how is the implementation of an environment-based budget in the Citarum Harum program and how does it affect the effectiveness of the program?

## METHODS OF THE RESEARCH

The research method that is estimated to be used in this article is empirical juridical legal research. This approach involves the analysis of primary and secondary legal materials as well as empirical data related to the implementation of the law.<sup>16</sup> The primary legal materials studied include the 1945 Constitution of the Republic of Indonesia, Law Number 32 of 2009 concerning Environmental Protection and Management, Law Number 17 of 2003 concerning State Finance, Law Number 19 of 2023 concerning the State Expenditure Revenue Budget for the 2024 Fiscal Year, Presidential Regulation Number 15 of 2018 concerning the Acceleration of Pollution Control and Damage to the Citarum River Basin, as well as other related regulations such as the Governor of West Java Regulation and Ministerial Regulation. Secondary legal materials and supporting data consist of books, journal articles, program reports (such as the Report of the Citarum Watershed Pollution and Damage Control Task Force), and other online sources. The legal materials and data were analyzed using several approaches: the statute *approach*, the conceptual *approach*, the *policy analysis approach*, and the *evaluation approach*, all in a descriptive-evaluative framework:<sup>17</sup> a) Conceptual approach explores doctrine in law and involves the analysis of the concept of "environment-based budgeting"; b) Legislative approach to examine relevant laws and regulations related to environmental budgeting obligations and the implementation of the Citarum Harum program; c) The policy analysis approach is used to unravel the budgeting policies implemented in the Citarum Harum program, including the source and allocation of funds; d) The evaluation approach is used to assess the extent to which the implementation of the environment-based budget in the Citarum Harum program is effective in achieving its objectives and identifying the obstacles faced. This research will analyze the concept of an environment-based budget according to Indonesia's positive law and its implementation in the Citarum Harum program. This research will use the legal mandate in the Environmental Protection and Management Law and the objectives of the Citarum Harum program as a benchmark to evaluate the extent to which the implementation of an environment-based budget has been optimal and effective in supporting the restoration of the Citarum River.

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<sup>14</sup> Emi La Palau, "Kembalikan Sungai Citarum ke Tangan Rakyat," *Bandung Bergerak*, 2022, <https://bandungbergerak.id/article/detail/2592/kembalikan-sungai-citarum-ke-tangan-rakyat>.

<sup>15</sup> Donny Iqbal, "Atas Nama Sungai Citarum (Bagian 3)," *Mongabay Indonesia*, June 20, 2022, <https://www.mongabay.co.id/2022/06/20/atas-nama-sungai-citarum-bagian-3/>.

<sup>16</sup> Soerjono Soekanto & Sri Mahmudji, *Penelitian Hukum Normatif, Suatu Tinjauan Singkat*, Jakarta: Rajawali, (2003): 13.

<sup>17</sup> Nugroho, Sigit Sapto, dkk. (2020). *Metodologi Riset Hukum*, Solo, Oase Pustaka: 98.



## RESULTS AND DISCUSSION

### A. The Concept of Environment-Based Budgeting in the Law

Budgeting plays an important role in every program carried out, from planning to supervision.<sup>18</sup> Every year, the government prepares a financial plan ( revenue and expenditure plan) which will later be approved by the House of Representatives. This is called the State Revenue and Expenditure Budget. According to Welsch, the state budget is a guideline for financing state tasks in all areas for a certain period of time.<sup>19</sup> Article 3 Paragraph (2) of Law Number 17 of 2003 concerning State Finance (State Finance Law) states that every year the State Revenue and Expenditure Budget is always determined by law. The existence of the State Revenue and Expenditure Budget is expected to be a guideline for all state expenditures and revenues in the current year.<sup>20</sup> The 2024 State Revenue and Expenditure Budget is stipulated through Law Number 19 of 2023 concerning the State Expenditure Budget for the 2024 Fiscal Year (2024 State Revenue and Expenditure Budget Law). All development activities planned by the government, both central and regional, are financed by the State Revenue and Expenditure Budget if included in the planning. This is one of the functions of the State Revenue and Expenditure Budget, namely the planning function.

Article 2 of the 2024 State Revenue and Expenditure Budget Law stipulates that the State Revenue and Expenditure Budget is divided into several posts, namely the State Revenue post, the State Expenditure budget, and State Financing, in Article 1 Number 15 of the 2024 State Revenue and Expenditure Budget Law states that these budgets are provided through the State Expenditure budget in the form of the Central Government Expenditure and Regional Transfer budget. The Central Government Budget is given to relevant ministries/institutions and transfers to the regions are given to the regions in accordance with the allocation of programs in the regions. One of these is because Indonesia implements regional autonomy in running its government. Financing for environmental management programs can be provided through the Ministry of Environment and Forestry or the Special Allocation Fund which is one of the posts of Transfer to the Regions. Special Allocation Funds are given for national priority programs.

Environmental management according to Article 1 Number 2 of the Law on Environmental Protection and Management is an integrated effort to preserve the environment which includes planning, utilization, control, maintenance, supervision, and law enforcement. Environmental management must be carried out in a harmonious, harmonious, and balanced manner. This is impossible to achieve without clear budgeting and funding allocation.<sup>21</sup> The budget is urgently needed to fund environmental programs, ranging from environmental infrastructure maintenance, research, to law enforcement. The existence of a budget for environmental programs means that the government prioritizes

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<sup>18</sup> Citram Erina Anggraeni, Lili, and Sofyan Effendi, "Penerapan Prinsip-prinsip Anggaran Publik pada Organisasi Publik di Era Pandemi Covid19," *Pesirah: Jurnal Administrasi Publik* 1, no. 1 (2020): 3, <https://doi.org/10.47753/pjap.v1i1.9>.

<sup>19</sup> Wawan Mulyawan and Widia Alia, "APBN dan Pendapatan Nasional," *Islamic Economics Journal* 1, no. 2 (2020): 63, <http://dx.doi.org/10.24042/slm.v1i2.7929>.

<sup>20</sup> Sriyanti, "Pengendalian dan Pengelolaan Lingkungan Hidup," *Jurnal Bintang Pendidikan Indonesia (JUBPI)* 1, no. 2 (2023): 37, <https://doi.org/10.55606/jubpi.v1i2.1327>.

<sup>21</sup> Badan Perencanaan Pembangunan dan Penelitian Pengembangan Daerah Provinsi Kepulauan Bangka Belitung, "Sinkronisasi Perencanaan dan Penganggaran Pembangunan Daerah," <https://bappeda.babelprov.go.id/content/sinkronisasi-perencanaan-dan-penganggaran-pembangunan-daerah>.

environmental management issues in the discussion of its budget and work programs.<sup>22</sup> In order for this to work, financing is needed both from the State Revenue and Expenditure Budget and the Regional Revenue and Expenditure Budget and many others.

Abdul Fikri Faqih, a member of the House of Representatives of the Republic of Indonesia, in his book entitled "Towards *Green Budgeting*" stated that the budget for the environmental sector is still very small, which is 0.9% of the State Revenue and Expenditure Budget. From there, not all of them are directly in contact with the environment, such as for meetings and coordination.<sup>23</sup> For example, the Ministry of Environment and Forestry. These agencies often experience a lack of funds for an activity. This indicates that there is an error in the preparation of the budget.<sup>24</sup> Still in his book, he proposes that it is better to have a budget for the environment of 2.5%.

Then, the concept of an environment-based budget in the Citarum Harum program focuses on the allocation of funds designed to support environmental restoration activities in a sustainable manner, within the framework of the law, this budget aims to ensure that any expenditure related to the program considers the long-term impact on the river ecosystem and the surrounding area. This approach requires the allocation of adequate resources for activities that directly contribute to environmental conservation, such as waste management, watershed restoration, and water quality improvement. Although the legal framework supports the implementation of an environment-based budget, its implementation in the Citarum Harum program has not been optimal, due to challenges in inter-agency coordination and difficulties in setting budget priorities that are explicitly oriented towards environmental sustainability. This shows the need for stronger commitments and clearer mechanisms to integrate sustainable budget principles in every aspect of the program.

One of the environmental instruments in the Environmental Protection and Management Law is an environment-based budget. This instrument is expected to make the development carried out still pay attention to the next generation. In order to realize sustainable development, the government integrates environmental policies into the national planning and budgeting process. The integration of this budget is the obligation of the government and the House of Representatives to allocate adequate budgets for environmental protection and management activities as well as environmentally friendly development.<sup>25</sup> Article 45 of the Law on Environmental Protection and Management regulates the environment-based budget that will later be given to local governments. When local governments carry out these activities, the central government must provide Special Allocation Funds.<sup>26</sup>

Environment-based budgets still face various challenges and need to be improved. The Environmental Protection and Management Law has indeed mandated local governments to provide an environment-based budget through the Regional Revenue and Expenditure Budget. However, this has not been accommodated in the Regulation of the Minister of

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<sup>22</sup> Trisdela Dewi Shinta and Fidiana, "Implementasi Green Budgeting pada Pemerintah Daerah Kota Surabaya," *Jurnal Ilmu dan Riset Akuntansi* 12, no. 8 (2023): 4.

<sup>23</sup> Pemerintah Provinsi Jawa Tengah, "Usulkan Anggaran Lingkungan Hidup Minimal 2,5%," <https://jatengprov.go.id/publik/usulkan-anggaran-lingkungan-hidup-minimal-25/>.

<sup>24</sup> Sekarsari Wahyuni and Hardini Lestiani Hernusa, "Tinjauan Atas Penyusunan Anggaran Belanja pada Kementerian Lingkungan Hidup dan Kehutanan," *Jurnal Aplikasi Bisnis Kesatuan* 1, no. 2 (2021): 220, <https://doi.org/10.37641/jabkes.v1i2.1338>.

<sup>25</sup> L. Azzahra et al., "Application of Green Budgeting in Finance and Development Policy," *IOP Conference Series: Earth and Environmental Science* 1114, no. 1 (2022): 012101, p. 3, <https://doi.org/10.1088/1755-1315/1114/1/012101>.

<sup>26</sup> Mohamad Heri Hidayatullah et al., "Environmental-based Budget Planning in The Tegal Regency Government," *E3S Web of Conferences* 125 (2019): 02005, p. 4, <https://doi.org/10.1051/e3sconf/201912502005>.

Home Affairs of the Government Number 15 of 2023 concerning Guidelines for the Preparation of the Regional Revenue and Expenditure Budget for the 2024 Fiscal Year. The government also does not specify a percentage allocation for this, so environmentally-based budgets are often seen as the political will of the executive and legislative institutions. For example, in the city of Batam, it has been determined that the environment-based budget is 1% of the Regional Revenue and Expenditure Budget. However, this was changed to "mandatory allocation of adequate budgets" for environment-based budgets.<sup>27</sup> This is a setback because it creates uncertainty in the amount of the budget.

Budget constraints are also a problem in carrying out environmental protection and management programs because the budget must be distributed to other priority programs. The more programs that are implemented, the more budget is needed and the budget for environmental protection and management programs is reduced.<sup>28</sup> This shows that local governments have not seen environmental protection and management as a top priority, so it requires a strong commitment from local governments so that this environment-based budget can still be implemented. The State Revenue and Expenditure Budget does show that the funds allocated for the environment are increasing gradually, but when compared to other expenditures, the proportion is relatively limited. In addition, in 2020 the budget for the environment was lower because the budget was directed to deal with the Covid19 pandemic.

## **B. Implementation of Environment-Based Budgets in the Citarum Harum Program**

The Citarum Harum program has been implemented from 2018-2025 guided by the action plan that has been prepared in the Governor of West Java Regulation Number 28 of 2019 concerning the Action Plan for Pollution Control and Damage to the Citarum Watershed as amended by Governor Regulation Number 37 of 2021. This change is caused by the Covid19 pandemic so the action plan needs to be reviewed, especially in terms of budget.<sup>29</sup> Article 19 of Presidential Regulation Number 15 of 2018 stipulates that funding for the Citarum Harum program is sourced from the State Revenue and Expenditure Budget, Regional Revenue and Expenditure Budget, and other financing, such as the cost of building facilities and infrastructure for the public interest.<sup>30</sup> According to data from Bappeda in 2021, the budget for the Citarum Harum program comes mostly from the State Revenue and Expenditure Budget, the Provincial Regional Revenue and Expenditure Budget, and the Regency/City Regional Revenue and Expenditure Budget.<sup>31</sup> The Directorate General of Infrastructure Financing of the Ministry of Public Works and Public Housing, Herry, stated that the budget allocation for the Citarum Harum program in 2023 is IDR 1.37 trillion (58.22% of the State Revenue and Expenditure Budget and 36.99% of the Regional Revenue and Expenditure Budget).<sup>32</sup>

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<sup>27</sup> Muhammad Khairihadi, "Perda Lingkungan Hidup Disahkan," *JDIH Batam*, 2019, <https://jdih.batam.go.id/web/perda-lingkungan-hidup-disahkan/>.

<sup>28</sup> Nauli A. Desdiani et al., "Climate and Environmental Financing at Regional Level: Amplifying and Seizing The Opportunities," *LPEM-FEB UI Working Paper* 067 (2021): 3.

<sup>29</sup> Satuan Tugas Percepatan Pengendalian Pencemaran dan Kerusakan Daerah Aliran Sungai Citarum, *Laporan Satgas PPK DAS Citarum Tahun 2019-2023* (2023), 3.

<sup>30</sup> Peraturan Presiden Republik Indonesia Nomor 15 Tahun 2018 tentang Percepatan Pengendalian Pencemaran dan Kerusakan Daerah Aliran Sungai Citarum, Pasal 20.

<sup>31</sup> Satuan Tugas Percepatan Pengendalian Pencemaran dan Kerusakan Daerah Aliran Sungai Citarum, *Laporan Satgas PPK DAS Citarum Tahun 2019-2023* (2023), 150.

<sup>32</sup> Adi Permana, "ITB Gelar FGD Angkat Isu Pendanaan Citarum Harum dan Penyediaan Air Baku," *ITB Official Website*, 2023, <https://www.itb.ac.id/berita/itb-gelar-fgd-angkat-isu-pendanaan-citarum-harum-dan-penyediaan-air-baku/59673>.

According to the Regulation of the Minister of Public Works and Spatial Planning Number 04/PRT/M/2015 concerning Criteria and Determination of River Areas, the Citarum river is one of the national strategic rivers. Furthermore, the government issued Presidential Regulation Number 15 of 2018 to deal with pollution and damage in the Citarum river. From these two regulations, there is a sign of high urgency to deal with the pollution of the Citarum river. Based on Article 1 Number 18 of the 2024 State Revenue and Expenditure Budget Law, the Special Allocation Fund as one of the sources of funding for programs, activities, and/or policies that are national priorities, should also be one of the revenues for the Citarum Harum program.

According to the 2023 Citarum Harum program report<sup>33</sup>, The domestic wastewater treatment program throughout 2023 has experienced several obstacles, one of which is budget limitations at both the provincial and district/city levels. The waste management program has not even received financial assistance. The industrial waste and livestock waste handling program experienced budget constraints due to regulatory adjustments, so it proposed a budget priority for the implementation of each action plan. Law enforcement programs do not have a specific budget. From this, it can be seen that the budget is one of the obstacles in implementing the action plan of the Citarum Harum program.

The following is the 2019-2025 Citarum Harum program entry plan:<sup>34</sup> 1) State Revenue and Expenditure Budget 47.59%; 2) Provincial Regional Revenue and Expenditure Budget 33.54%; 3) Regency/City Regional Revenue and Expenditure Budget 17%; 4) State-Owned Enterprises 1.91%; 5) The National Police of the Republic of Indonesia and the Private Sector 0.06%.

**Table 1. Data on Terrorism Cases in Indonesia in 2000-2017**

| Year | Budget Revenue and Realization Post   |
|------|---|
| 2021 | State Revenue and Expenditure Budget 884.389 million<br>Provincial Regional Revenue and Expenditure Budget 176,206 million<br>Regency/City Regional Revenue and Expenditure Budget 218,392 million<br>CSR 219 million<br>Society 800<br>State-Owned Enterprises 1.531 million |
| 2022 | State Revenue and Expenditure Budget 443.054 million<br>Provincial Regional Revenue and Expenditure Budget 25,446 million<br>Regency/City Regional Revenue and Expenditure Budget 409,397<br>CSR .638 millionCommunity 0  |

<sup>33</sup> Satuan Tugas Percepatan Pengendalian Pencemaran dan Kerusakan Daerah Aliran Sungai Citarum, *Laporan Satgas PPK DAS Citarum Tahun 2019-2023* (2023), 111.

<sup>34</sup> Pemerintah Daerah Provinsi Jawa Barat, *Rencana Aksi Pengendalian Pencemaran dan Kerusakan DAS Citarum 2019-2025*, [https://citarumharum.jabarprov.go.id/eusina/uploads/docs/ringkasan\\_renaksi.pdf](https://citarumharum.jabarprov.go.id/eusina/uploads/docs/ringkasan_renaksi.pdf).



From the table, it can be seen that the State Revenue and Expenditure Budget and the Regional Revenue and Expenditure Budget for the Citarum Harum program are decreasing every year. Based on the results of *the focus group discussion* (FGD) with related parties, funding for the Citarum Harum program is carried out through the Ministry of Public Works and Public Housing and the River Area Center. The funding is mostly given for the involvement of the Indonesian National Army, in order to increase the effectiveness of the project, one of those involved in the Das Citarum Team is the Indonesian National Army. In terms of budget, the government budgeted the involvement of the Indonesian National Army very well in the implementation of the action plan. According to the 2023 Citarum Harum program report, the Indonesian National Army participates in the implementation of domestic wastewater handling programs, waste management, industrial waste handling, handling floating net cages, natural resource management and tourism, and others. However, this funding is also one of the key factors in the failure of the Citarum Harum program because it is still provided sectorally and no funding is provided specifically to handle the Citarum Harum program.

From an organizational perspective, this program has a very large institution because it involves many stakeholders from various sectors. The funding provided sectorally greatly hinders the implementation of the action plan that has been prepared, with the large amount of institutional and sectoral funding will also hinder the Task Force from responding to emergencies that occur during the implementation of the Citarum Harum program. Therefore, the policy regarding the funding of the Citarum Harum program needs to be improved.

If you look at the definition of Special Allocation Fund, the Citarum Harum program should get a Special Allocation Fund because it is one of the national strategic rivers so that the funds provided are not sectoral, but special funds to finance the program. Therefore, the effectiveness of funds in the Citarum Harum program is greatly influenced by how well the budget allocation is used to achieve the goal of restoring polluted rivers. Although the funds allocated are significant enough, challenges in implementation, such as inter-agency coordination, oversight, and community engagement, often reduce the impact produced. The evaluation shows that although there have been some successes in improving water quality and waste management, the results have not been fully optimal because not all funds are well absorbed or used on target. To increase effectiveness, a more integrated approach, transparency in the use of funds, and periodic evaluations are needed to ensure that every rupiah spent truly supports the recovery and sustainability of the Citarum river.

## CONCLUSION

The concept of an environment-based budget regulated in the law aims to ensure that state financial management is in line with the principles of sustainability and environmental preservation. This law mandates that any budget allocation consider the long-term environmental impact, as well as support programs aimed at improving and protecting ecosystems. However, although this concept has been legally recognized, its application in the field is still far from optimal. The main challenges faced are the lack of coordination between relevant agencies and the lack of effective oversight in the process of allocating and using funds. In the context of the Citarum Harum program, the implementation of an

environment-based budget has also not been implemented optimally. Although the program is designed to address pollution issues and improve river water quality, the implementation of environmentally-oriented budgets is often hampered by inefficiencies and a lack of adequate support. This causes the program to not achieve the expected results within a predetermined time frame. For the Citarum Harum program to be successful, improvements are needed in the implementation of environment-based budgets, including improved coordination between agencies, stricter enforcement of regulations, and increased public participation in the monitoring and evaluation process.

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