

BUDGET IN THE MIDST OF CRISIS: REFOCUSING AND PUBLIC PARTICIPATION IN CENTRAL LAMPUNG'S FINANCIAL POLICY (2020-2022)

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Abstract

This study examines the implementation of budget refocusing in Central Lampung Regency during the COVID-19 crisis (2020), focusing on integrating participatory budgeting principles. The research aims to (1) describe the budget refocusing process while upholding participatory principles (active citizen participation, increased citizen authority, social justice, transparency), (2) identify the implications of budget refocusing on regional financial policies (responsiveness, efficiency, accountability, stakeholder uncertainty, government-community relations), and (3) analyze the challenges faced in implementing budget refocusing regarding community involvement, government support, resource limitations, distrust, technology use, and public attitudes. Using a qualitative descriptive approach, the study explores the dynamics of budgeting in the region. Results indicate that participatory budgeting and budget refocusing are significant in meeting urgent needs, allowing community involvement in planning, and ensuring access to participation for all groups, especially marginalized ones. Strengthening communication between the government and the community is essential for budget refocusing to reflect the needs of the community.

Keywords: *Participatory Budgeting, Budget Refocusing, Policy, Regional Financial Policy*

INTRODUCTION

Globalization is characterized by rapid dynamics of change, the concept refocusing becomes increasingly crucial. Refocusing, in a broader context, refers to the adjustment of perspectives and approaches to complex global issues, such as climate change, social injustice, and technological developments (Castells, 2010). Changes in global social and economic structures require new perspectives in order to respond effectively to these challenges. Refocusing also involves a change in the way we view development, where sustainable development must be the main focus, with human well-being and environmental preservation as priorities (Sachs, 2015). One of the most visible manifestations of the need for refocusing is a global health crisis such as the COVID-19 pandemic. This pandemic has shown the importance of international collaboration and adaptive responses in financial policy (WHO, 2020). Budget refocusing, as an adaptation strategy, has become important for many countries in facing the challenges posed by the pandemic. In Indonesia, the government refocused to divert funds from non-priority programs to the health and social protection sectors, which resulted in the delay of several development projects (Ministry of Finance, 2020). This step shows that refocusing can help countries be more responsive to urgent needs.

The COVID-19 pandemic has fundamentally changed the lives of Indonesian people. Many sectors have been affected, from economic stability, social activities, to children's education (Muslim et al., 2020). COVID-19, with its very high transmission rate and initially unavailable treatment, has drained the country's energy and finances. The Indonesian government took the steps it felt were most needed at that time to prevent the spread of COVID-19, including implementing Large-Scale Social Restrictions (PSBB), closing schools, restricting religious activities, restricting transportation, working from home, and closing business premises. Efforts to prevent and handle the spread of COVID-19 require huge costs. Based on data from the Indonesian Ministry of Finance, the cost of handling COVID-19 is IDR 677.20 trillion. These costs are needed for two major state needs, namely for the health sector of IDR 87.55 trillion and national economic recovery of IDR 589.65 trillion (nasional.kompas.com). The need for medicines to reduce COVID-19 symptoms, provision of health facilities, provision of health workers, research needs

for epidemic studies, salaries and incentives for health workers, including subsidies for COVID-19 care and treatment for the community. Meanwhile, the national economic recovery budget is allocated for social protection, housing incentives, tax incentives, support for MSMEs, corporate financing, sectoral assistance for ministries/institutions and local governments.

The increase in state spending is not balanced by state revenues from various sources of state revenues. In the pandemic situation, there has actually been a decline in state revenues. In 2020, the realization of state revenues was IDR 1,633.6 trillion or contracted by 16.7%, while the realization of state spending required IDR 2,589.9 trillion or grew by 12.2% from the previous year (kemenkeu.go.id). The 2020 budget deficit widened to 6.34% of GDP, shifting spending then became an option. The increasing need for state spending in conditions of low state revenues forced the government to make a decision immediately. Presidential Instruction of the Republic of Indonesia Number 4 of 2020 concerning Refocusing Activities, Budget Reallocation, and Procurement of Goods and Services in the Context of Accelerating the Handling of Covid-19, which then became the basis for the policy of refocusing and budget reallocation. Budget reallocation applies to all work units as budget users. The Presidential Instruction emphasizes that budget refocusing and reallocation are used for the implementation of activities that accelerate the handling of COVID-19 as well as for the procurement of goods and services that support the acceleration of handling COVID-19.

Previously, Government Regulation in Lieu of Law (Perppu) Number 1 of 2020 concerning State Financial Policy and Financial System Stability for Handling the Corona Virus Disease 2019 (COVID-19) Pandemic and/or in the Framework of Facing Threats that Endanger the National Economy and/or Financial System Stability, which was later passed into law, broadly discussed two things, namely state financial policy and regional finance (revenue, expenditure, and financing), as well as financial system stability policy in handling COVID-19. In order to accelerate the prevention of the spread of COVID-19, regional governments are given the task and authority to anticipate and handle COVID-19 in their respective regions. Based on the Circular of the Minister of Home Affairs Number 440/2622/SJ issued on March 29, 2020 concerning the Establishment of the Regional Task Force for the Acceleration of Handling Corona Virus Disease 2019 (COVID-19), it states that governors and regents/mayors become the heads of regional task forces. The circular also states that in addition to delegating the authority to anticipate and handle COVID-19, funding for the task force's activities is borne by the regional government. As well as an affirmation of the refocusing of activities and reallocation of the regional government budget as an effort to support the acceleration of handling COVID-19 in their respective regions.

The refocusing phenomenon has become an obligation in various regions in Indonesia. Operational spending, non-operational spending, and employee spending are also inseparable from the shift in the regional government budget. The amount of funds refocused and reallocated varies from region to region, depending on the number of COVID-19 cases that require handling and the financial capabilities of each region. Refocusing and reallocation of the budget aims to accelerate the prevention and handling of the spread of COVID-19, but on the other hand it also has an impact on declining government performance. Many regional programs and national strategic programs have not been implemented or have been delayed. In this context, it is important to consider the role of participatory budgeting. Participatory budgeting is an approach that involves communities in the decision-making process regarding budget allocation. By involving communities, the government can obtain more accurate information about the needs and challenges faced by the community. This is especially relevant in the context of budget refocusing, where decisions to divert funds must be based on a deep understanding of local conditions and urgent needs.

This study aims to analyze the implementation of participatory budgeting and budget refocusing and their implications for regional financial policies in Central Lampung Regency in 2020-2022. Central Lampung Regency, as the largest recipient of Regional Transfers and Village Funds (TKDD) in Lampung Province during the period, is a relevant case study. This study will explore how local governments respond to the pandemic crisis through budget refocusing, as well as how public participation is integrated into the financial decision-making process. Thus, this study is expected to provide valuable insights into the effectiveness and implications of budget refocusing and participatory budgeting in the context of a crisis at the regional level.

LITERATURE REVIEW

Principles of Participatory Budgeting

Wampler (2010) emphasized that transparency is one of the main principles of PP. Boulding and Wampler (2010) outlined basic principles such as active citizen participation, increasing citizen authority, social equity, and transparency. Huxham and Vangen (2000) emphasized the importance of building strong partnerships between government and citizens. Piketty (2014) highlighted that digital platforms can be used to facilitate citizen participation. Sachs (2015) noted that the digital divide can be a barrier to citizen participation. Cornwall (2008)

emphasized that if citizens feel that their participation will not bring about significant change, they may be reluctant to get involved.

Budget Refocusing

Kettl (2000) defines budget refocusing as the process of adjusting budget allocations to address changing priorities and pressing needs. Bahl and Linn (1992) explain that budget refocusing does not only involve shifting funds, but also requires an in-depth analysis of the impact of the changes. Piketty (2014) notes that budget refocusing can be influenced by external factors, such as changes in economic conditions or central government policies. Wampler (2010) emphasizes the importance of stakeholder involvement in the decision-making process related to budget refocusing. Sachs (2015) adds that budget refocusing can serve as a tool to improve efficiency in public financial management. Fung and Wright (2003) note that when the government refocuses the budget, there is a risk that public participation in the budgeting process can be neglected. Huxham and Vangen (2000) emphasize that without a clear framework, budget refocusing can be unfocused and potentially cause dissatisfaction among the public. Cornwall (2008) emphasized that in refocusing, the government must ensure that the decisions taken not only meet short-term needs, but also consider the long-term impacts on society and the environment. Bahl and Linn (1992) emphasized that the budget refocusing process often involves an in-depth evaluation process of existing programs.

The Ministry of Finance (2020) noted that budget refocusing is an important strategy for local governments in Indonesia to address the impact of the COVID-19 pandemic. Setiawan et al. (2023) found that budget refocusing can improve the efficiency of resource allocation during a crisis. Rahman and Dewi (2022) added that budget refocusing helps accelerate the government's response to urgent community needs. The Coordinating Ministry for Economic Affairs (2021) emphasized the importance of ensuring that the budget transfer process is carried out in a transparent and accountable manner. Sari et al. (2023) found that a lack of transparency can hinder the effectiveness of budget refocusing policies. Yusuf and Pratama (2022) added that low accountability can lead to misuse of funds and corruption. Cleaver and Whaley (2018) highlighted that community participation can increase policy legitimacy and ensure that budget allocations reflect local needs and priorities. Nugroho et al. (2023) found that community participation can improve the effectiveness of regional financial management. Putri and Santoso (2022) added that inclusive participation can ensure that the voices of various community groups are heard. van Assche et al. (2022) emphasized that the adaptive capacity of local governments plays an important role in the success of budget refocusing.

Impact of Budget Refocusing on Regional Financial Policy

Sari (2020) noted that budget refocusing can help local governments be more responsive to emergency situations. Prasetyo (2021) added that budget refocusing often requires revisions to the Regional Medium-Term Development Plan (RPJMD) and the Regional Revenue and Expenditure Budget (APBD). Rahman (2022) emphasized that budget refocusing carried out without clear communication to the public can lead to public distrust of the government. Wibowo (2023) noted that budget reallocation can have a positive impact on priority sectors, such as health and education, but can be detrimental to other sectors that lose funds. Kettl (2000) noted that budget refocusing can have a significant impact on the effectiveness and responsiveness of regional financial policies. Bahl and Linn (1992) explained that by refocusing, the government can identify less effective programs and divert funds to more productive programs. Wampler (2010) added that when the government refocuses the budget, they must provide a clear explanation of the reasons and objectives of the change in fund allocation. Piketty (2014) notes that sudden changes in budget allocations can cause uncertainty and confusion among stakeholders. Sachs (2015) emphasizes that in situations where social inequality is increasing, budget refocusing can be used to shift resources to programs that support the most vulnerable groups in society. Huxham and Vangen (2000) state that when communities are involved in the budget refocusing process, they feel more ownership of the policies taken. Cornwall (2008) notes that a lack of community capacity and understanding of the budget process can hinder effective participation.

METHOD

This study uses a qualitative method with an explanatory case study approach to understand the impact of budget refocusing in participatory budgeting in Central Lampung Regency during the COVID-19 pandemic. Data were collected through in-depth interviews with government officials, community members, and policy experts, as well as analysis of official documents related to regional budgeting. The focus of the research is to describe and analyze the implementation of participatory budgeting in the context of budget refocusing, by examining how the principles of transparency, inclusion, and accountability are applied. This research covers three main aspects: the

process of budget refocusing with participatory principles, implications for regional financial policies, and challenges faced. With a combination of primary and secondary data sources, this study aims to provide an in-depth understanding of the implementation of participatory budgeting in Central Lampung Regency, as well as the implications and challenges faced in the process. The results of the study are expected to provide an effective approach model in the implementation of participatory budget refocusing, as well as solutions to increase community participation in budgeting, even in urgent situations such as a pandemic

RESULTS AND DISCUSSION

Result

Implementation of Budget Refocusing with Participatory Budgeting Principles

Budget refocusing in Central Lampung Regency during the COVID-19 pandemic was carried out through the Revised Regional Budget, with discussions with the DPRD before being outlined in strategic and priority changes. This process was influenced by Presidential Instruction 4/2020 which mandates a 50% cut in regional spending, and Law 07/2021 and Permendagri 77/2020 which regulate the use of budget allocation.

Table 1.
Budget Refocusing Mechanism

Year	Information
2020	"Unilateral" decision-making by TAPD and the Regent due to urgent conditions, setting aside the musrenbang process. Focus on accelerating COVID-19 handling activities, such as health protection and economic recovery.
2021	Efforts to return the budgeting process to basic principles by involving stakeholders (community, legislature, academics, Forkopimda, community organizations) through digital platforms. COVID-19 handling programs and activities continue to be strengthened.
2022	Face-to-face Musrenbang with strict health protocols. Focus on health protection and economic recovery, with more targeted program targets based on continuously validated data.

Source: Author's Analysis

Table 2.
Challenges of Participation in Budget Refocusing

Indicator	Information
Active Citizen Participation	Low, especially in 2020, due to the focus on meeting daily needs and a lack of understanding of budgeting mechanisms.
Citizen Authority Enhancement	Hindered by the public's lack of understanding of budgeting mechanisms, so they feel they do not have the power to influence decisions.
Social Justice	Marginalized groups are often not represented in the musrenbang forum, so their needs are not accommodated.
Transparency or Oversight	People feel that their suggestions are not heard and there is no clarity regarding budget allocation, which results in distrust of the government.

Source: Author's Analysis

Overall, the results of the study indicate that the implementation of budget refocusing in Central Lampung Regency during the COVID-19 pandemic faces challenges in integrating the principles of participatory budgeting. Although there are efforts to involve the community, active participation, citizen authority, social justice, and transparency still need to be improved.

Implications of Participatory Budgeting and Budget Refocusing on Regional Financial Policy

Table 3.
Implications of Participatory Budgeting and Budget Refocusing

Indicator	Information
Responsiveness of Regional Financial Policy	1. Participatory budgeting increases the responsiveness of regional financial policies by involving communities in planning and budgeting.

Indicator	Information
Efficiency in the Use of Public Resources	2. Budget refocusing carried out with community participation ensures that budget allocation reflects the real needs of the community. 3. Challenges in implementation include the capacity of local government apparatus and transparency in budget management.
Government Accountability	1. Participatory budgeting increases efficiency by identifying needed programs and avoiding waste. 2. Budget refocusing diverts funds to more pressing programs, but requires community involvement in decision-making. 3. Strengthening the capacity of government apparatus and transparency in budget management are important to achieve efficiency.
Uncertainty and Confusion Among Stakeholders	1. Government accountability is enhanced through participatory budgeting and transparent budget refocusing. 2. Community participation provides valuable input on priorities and needs that should be accommodated. 3. The importance of transparency and active community participation in the budgeting process.
Relationship between Government and Society	1. Uncertainty and confusion arise from the lack of effective communication between the government and the public. 2. Involving the public in the budget refocusing process reduces confusion and increases the legitimacy of decisions. 3. The government needs to develop better communication strategies and provide adequate education about the budget process.
Budget Refocusing Mechanism and Participatory Budgeting	1. Participatory budgeting creates a sense of ownership and shared responsibility for the policies taken. 2. Effective communication is essential to building a strong relationship between the government and the community. 3. Involving the community in the budget refocusing process reduces the perception that decisions are taken unilaterally.
Intensity of Superiors Explaining Budget Revisions	1. The community is represented through the DPRD in preparing the budget. 2. Forums such as interfaith harmony and youth forums serve as a forum for receiving community aspirations. 3. The challenges faced are higher participation of educated groups and a culture of contribution in development projects.
Frequency of Discussion with Superiors About the Prepared Budget	1. Clear and focused communication is important in dealing with emergency situations such as a pandemic. 2. The involvement of all parties in explaining and implementing budget revisions demonstrates responsive budgeting. 3. An in-depth discussion of the reasons and impacts of budget changes.
	1. Regular and ongoing discussions create space for better collaboration and participation. 2. Frequent discussions serve to address uncertainties and concerns among stakeholders. 3. High frequency of discussions contributes to strengthening the relationship between superiors and subordinates.

Source: Author's Analysis

Overall, the results of the study indicate that participatory budgeting and budget refocusing have significant implications for regional financial policy. By involving the community in the decision-making process, the government can improve responsiveness, efficiency, accountability, and relations between the government and the community. However, challenges remain, such as uncertainty, confusion, and resource constraints. Therefore, it is important for the government to continue to develop and strengthen participatory budgeting mechanisms, so that they can create policies that are more inclusive and responsive to the needs of the community, especially in crisis situations

The Challenge of Budget Refocusing by Prioritizing Participatory Budgeting Principles

Table 4.
The Challenge of Budget Refocusing by Prioritizing Participatory Budgeting Principles

Indicator	Information
Community Involvement	1. Community involvement in budget refocusing in Central Lampung Regency is hampered by a lack of awareness and understanding of the budgeting process. 2. Gaps in access, especially for marginalized groups, limit equitable participation. 3. Public trust in the government influences the level of involvement in the budgeting process.
Lack of Government Support	1. Lack of government support in participatory budgeting creates a gap between policy and community needs. 2. The absence of clear mechanisms for public participation hampers the delivery of opinions and suggestions. 3. Differences of opinion among government and DPRD members regarding budget priorities reduce opportunities to involve the public.
Time and Resource Limitations	1. Time constraints in a pandemic situation result in hasty decision-making and less public participation. 2. Limited financial and human resources hamper the organization of consultation forums and the provision of digital platforms. 3. The lack of experts who understand the budgeting process and public participation reduces the effectiveness of efforts to engage the community.
Distrust of Government	1. Distrust in the government arises from the lack of transparency and accountability in budget management. 2. The lack of effective communication between the government and the community creates the impression that the government does not care about the people's voice. 3. Political uncertainty and instability exacerbate public distrust of the government's good intentions.
Use of Information Technology	1. The use of information technology can support participatory budgeting in the budget refocusing process. 2. The challenge is to ensure that the information conveyed is accurate and easy to understand. 3. The importance of involving various stakeholders in the budget refocusing process.
Public Attitudes and Perceptions	1. Public attitudes and perceptions towards the government are influenced by how the government manages the budget and involves the public. 2. Public skepticism is rooted in past experiences where budget decisions were taken without public participation. 3. The importance of creating discussion forums and participatory mechanisms that allow the public to provide input.

Source: Author's Analysis

Overall, the results of the study indicate that the challenges in refocusing the budget by prioritizing the principles of participatory budgeting in Central Lampung Regency include community involvement, government support, limited time and resources, distrust of the government, use of information technology, and community attitudes and perceptions. Overcoming these challenges requires a strong commitment from the government to increase transparency, accountability, and public participation in the budgeting process.

Discussion

Participation in Budget Refocusing Amidst Crisis: A Case Study of Central Lampung (2020-2022).

The conclusion explains what is expected in the Introduction section, as well as conclusions from the Results and Discussion section. Conclusions can also be added to the development plan for the implementation of the future service.

This study highlights the implementation of budget refocusing in Central Lampung Regency during the Covid-19 pandemic (2020-2022), focusing on the challenges in integrating participatory budgeting principles. The results show tensions between the need for a rapid response to the crisis and efforts to involve the community in the decision-making process.

1. **Low Active Citizen Participation:** Especially in 2020, people are more focused on meeting daily needs and have less understanding of budgeting mechanisms. Sumarsono, representing the community, admitted that many do not realize the importance of participating because they focus on daily needs.
2. **Citizen Authority Obstructed:** The public's lack of understanding of budgeting mechanisms makes them feel powerless to influence decisions. Sumarsono also highlighted that unilateral policies discourage public participation.
3. **Social Justice Under Threat:** Marginalized groups are often not represented in the musrenbang forum, so their needs are not accommodated. Yulinar acknowledged the challenge in ensuring programs reach the right targets due to the lack of accurate data.
4. **Lack of Transparency and Oversight:** People feel that their suggestions are not heard and there is no clarity regarding budget allocation, which results in distrust of the government.

The results of this study directly support the theme "Budget in the Midst of Crisis: Refocusing and Public Participation in Central Lampung Financial Policy (2020-2022)". This study confirms that:

1. **Budget Refocusing is Inevitable:** The Covid-19 pandemic has forced the Central Lampung Regency Government to significantly refocus its budget.
2. **Public Participation Marginalized at the Beginning of the Crisis:** The need for a rapid response at the beginning of the pandemic resulted in the marginalization of participatory budgeting principles.

Efforts to Restore Participation: The Central Lampung Regency Government is making efforts to restore public participation in the budgeting process in the following years, despite facing various challenges

Implications

The results of this study underline the importance of finding a balance between the need for rapid response and the principles of participatory budgeting in crisis situations. The Central Lampung Regency Government needs to:

1. **Improving Socialization and Education:** Improving public understanding of budgeting mechanisms and the importance of participation.
2. **Creating Inclusive Participatory Spaces:** Ensuring that all groups in society, especially marginalized ones, have equal access to participate.
3. **Increasing Transparency:** Providing clear and easily accessible information on budget allocations and their impact.
4. **Leveraging Information Technology:** Using digital platforms to facilitate public participation and gather input.
5. **Building Trust:** Increasing accountability and demonstrating a real commitment to community participation.

By addressing these challenges, the Central Lampung District Government can create a more responsive, fair and effective budgeting process, and build the trust needed to support sustainable regional financial policies. This study confirms that:

1. **Participatory Budgeting and Budget Refocusing are Important Strategies:** These two concepts have an important role in local financial management during times of crisis.
2. **Implementation Faces Challenges:** The implementation of participatory budgeting and budget refocusing is not without challenges, such as limited capacity, lack of transparency, and public distrust.
3. **Communication and Participation are Keys to Success:** Effective communication and active community participation are key to overcoming challenges and maximizing the benefits of these two concepts.

This study provides valuable insights into how participatory budgeting and budget refocusing can be used to improve local financial management amidst the crisis. By effectively integrating these two concepts, local governments can create more responsive, efficient, and accountable policies, and build stronger relationships with communities. However, successful implementation depends largely on the government's commitment to addressing existing challenges and continuing to strive to increase community participation in the decision-making process

The Challenge of Budget Refocusing by Prioritizing Participatory Budgeting Principles

This study highlights the challenges faced in budget refocusing in Central Lampung Regency during the Covid-19 pandemic crisis period (2020-2022), with a focus on efforts to prioritize participatory budgeting principles. The results show that despite the commitment to involve the community, various factors hinder effective implementation.

Key Challenges in Participatory Budget Refocusing:

1. **Community Involvement:**
 - 1) **Lack of Awareness and Understanding:** People lack understanding of the budgeting process and how they can contribute.

- 2) Access Gap: Marginalized groups struggle to participate due to limited access.
- 3) Trust in Government: Low public trust in government hinders engagement.
2. Lack of Government Support:
 - 1) No Clear Mechanism: The lack of a clear mechanism for public participation hinders the expression of opinions and suggestions.
 - 2) Differences of Views: Differences of views among government and DPRD members regarding budget priorities reduce opportunities for public involvement.
3. Time and Resource Constraints:
 - 1) Hasty Decision Making: Time constraints in a pandemic situation result in hasty decision making and less public participation.
 - 2) Financial and Human Resource Limitations: Financial and human resource limitations hamper the organization of consultation forums and the provision of digital platforms.
4. Distrust of Government:
 - 1) Lack of Transparency and Accountability: Distrust in the government arises due to the lack of transparency and accountability in budget management.
 - 2) Lack of Effective Communication: Lack of effective communication between the government and the public creates the impression that the government does not care about the voice of the public.
5. Use of Information Technology:
 - 1) Accuracy and Ease of Understanding Information: The challenge is to ensure that the information conveyed is accurate and easy to understand.
6. Public Attitudes and Perceptions:
 - 1) Skepticism: Public skepticism stems from past experiences where budget decisions were taken without public participation.

This study confirms that:

1. Budget Refocusing is Inevitable: The Covid-19 pandemic has forced the Central Lampung Regency Government to significantly refocus its budget.
2. Public Participation Marginalized at the Beginning of the Crisis: The need for a rapid response at the beginning of the pandemic resulted in the marginalization of participatory budgeting principles.

Challenges to Participation Remain: Limited resources, community ignorance, distrust of government, and lack of government support are major barriers to effective participatory budgeting.

CONCLUSION

The implementation of budget refocusing in Central Lampung Regency during the COVID-19 pandemic, while guided by the intention to integrate participatory budgeting principles, faced significant hurdles that ultimately limited its effectiveness. Despite efforts to involve the community through revised regional budgets and discussions with the DPRD, low active citizen participation, hindered citizen authority, threats to social justice, and a lack of transparency and oversight persisted. These challenges, stemming from factors such as limited resources, public distrust, and a lack of clear mechanisms for participation, underscore the need for the Central Lampung Regency Government to prioritize improving socialization and education, creating inclusive participatory spaces, increasing transparency, leveraging information technology, and building trust to foster a more responsive, fair, and effective budgeting process that truly reflects the needs and aspirations of its community, especially in times of crisis.

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