## **ABSTRACT**

The budget arranging through musrenbang at the Regency of Gorontalo is not yet experienced by the surroundings society. Conference of development planning (musrenbang) which considered to be the most effective way to provide rooms for involving society in the planning process, have not likely comply as expected, so that suggestions from districts level are not likely to be resulting in the budget arrangement for APBD (Regional Budget of Revenues and Expenses). This research is made for compiling answers about "how is the process of the conference of development planning (musrenbang) at the Regency of Gorontalo and what is the cause of suggestions are not a priority in APBD".

The methods used in this research is descriptive qualitative, with 20 (twenty) districts sites available in 6 (six) subdistricts at the Regency of Gorontalo, which considered well in musrenbang implementation. The result shows that the process of the conference was succesfully results in 3 suggestions sectors when applied in districts level, i.e phisycal premedium (45,53%), economic (25%), and art and cultural (29,06%). Phisycal premedium had been in the highest percentage because society are in need of premedium and medium facilities such as highway, bridge, environment improving, and irrigation improvement. From the implementation held in subdistricts, the suggestions were 46,34% accepted and 53,66% denied. From 25,41% percentage of economic sectors, 83,90% accepted and 16,10% rejected, while 37,41% were accepted and 62,59% were rejected in the sector of art and cultural. The several reasons occurred as number of suggestions were rejected: syncrhonized programs from each SKPDs (Activity Unit of Regional Government); a strong stress expressed by legislative committee which represents output aspirations from regions of election; and political authority at the DPRD. From 46,34% subdistricts suggestions of phisical premedium and medium accepted when applied at regency level, 67,35% were proposed to be regency program, the rest of 18,18% were proposed to be provincial program, and 10,20% were proposed to be APBN (National Budget of Revenues and Expenses) program. From 83,90% accepted in economic sector, the rest of 18,89% were proposed to be regency program, 58,65% for provincial program, and 20,32% as APBN program. From 37,41% accepted in art and cultural, 78,35% were proposed to be regency program, 1,18% as provincial, and 18,11% as APBN program. It is advisable to provide socializations and discussions at districts level in order to identified programs which are expected to be the necessity of the people. Committing scientific studies with appropriate higher institutions, providing community components from districts to regency level, then the results would be a referable references to each Activity Unit of Regional Government (SKPD) and to the people by means of arranging program through musrenbang forum.

Keyword: Budget Arranging and Musrenbang