GOVERNMENT COMMITMENT TO RESPONSIVE BUDGETING TO IMPROVE GENDER EQUALITY IN CITY GOVERNMENT (CASE STUDY OF 3 CITY GOVERNMENTS IN INDONESIA)

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Abstract

This study aims to analyse the government's commitment to gender-responsivebudgeting to improve gender equality in three cities governments. The method used isqualitative with a literature review approach and secondary data. Data were collected from various sources, including scientific journals, government reports, and policy documents related to genderresponsive budgeting. he results indicate that despite supporting local regulations, the implementation of gender-responsive budgeting varies across the three cities. In two cities, regulations exist, but the implementation is suboptimal; the allocated budget does not fully reflect a commitment togender equality, and obstacles remain in transforming this commitment into local fiscalinnovation. In the third city, the government's commitment is evident through various programs and training to enhance understanding and skills in preparing genderresponsive budgets. However, challenges like the lack of gender-disaggregated data and low political support persist. This research implies that improving gender equality requires greater commitment and understanding from all parties, as well as stronger gender-responsive budgeting policies and mechanisms. It also highlights the importance of cooperation between the government, civil society, and international institutions to overcome existing obstacles. This research is novel in its comparative analysis of gender-responsive budgeting implementation across three cities and the identification of strategies to enhance its effectiveness and efficiency at the city level in Indonesia. It aims to significantly contribute to developing more inclusive and gender-equitable budgeting policies in the country.

Keywords: Gender Responsive Budgeting, Gender Equality, Bekasi City, Semarang City, Public Policy.

1. Introduction

Gender equality is a fundamental human right and a necessary foundation for apeaceful, prosperous, and sustainable world. Achieving gender equality requires not only addressing overt discrimination but also integrating gender considerations into all aspects of policy-making and governance, including budgeting processes. Gender-responsive budgeting (GRB) is an essential tool for promoting gender equality as it ensures that public funds are allocated and spent in a way that addresses the different needs and priorities of women and men.

Definition and Importance of Gender-Responsive Budgeting

Gender-responsive budgeting is defined as the application of gender analysis to the formulation, implementation, and review of government budgets in order to promote gender equality and women's empowerment (Budlender & Hewitt, 2002). According to the United Nations Development Programme (UNDP), GRB is a method of shaping public budgets to advance gender equality by considering how policies and budget allocations impact men and women differently (UNDP, 2010).

Various scholars and organizations have highlighted the significance of GRB in addressing gender disparities. Budlender et al. (2002) emphasized that GRB helps to identify and address gender biases in budget allocations, ensuring that both men and women benefit equally from government expenditures. The World Bank (2006) also recognizes GRB as a critical tool for improving the effectiveness, efficiency, and equity of public spending.

Government Commitment to GRB

The commitment of governments to implementing GRB is crucial for its success. According to Sharp (2003), political will and institutional support are key drivers in the successful adoption and implementation of GRB. Local governments play a pivotal role in this regard, as they are directly responsible for delivering public services and addressing the specific needs of their communities.

In Indonesia, the commitment to GRB varies across different city governments. While some cities have made significant progress in integrating gender considerations into their budgeting processes, others lag behind due to various challenges, including lack of capacity, insufficient gender-disaggregated data, and weak political support (Ministry of Women's Empowerment and Child Protection, 2015).

Challenges and Opportunities

Implementing GRB is not without challenges. Lack of gender-disaggregated data is a major obstacle, as it hampers the ability to analyze and address gender disparities effectively (Elson, 1999). Additionally, low political support and limited understanding of GRB among policymakers can hinder its adoption and implementation.

However, there are also opportunities to enhance GRB practices. Strengthening capacity building and training for government officials, fostering partnerships with civil society organizations, and leveraging support from international institutions can help overcome these challenges (OECD, 2016).

This study aims to analyze the government's commitment to gender-responsive budgeting to improve gender equality in three city governments in Indonesia: Bekasi City, Semarang City, and one other city. Through a qualitative approach with literature review and secondary data analysis, this research seeks to provide insights into the effectiveness of GRB implementation and identify strategies to enhance its impact on gender equality at the city level.

2. Literatur Review

2.1 Gender equality

In this case, gender equality is a concept developed by referring to two fundamental international instruments: the Universal Declaration of Human Rights and the Convention on the Elimination of All Forms of Discrimination against Women.

The Universal Declaration of Human Rights states that all people are born free and equal. In connection with this Declaration, the Convention on the Elimination of All Forms of Discrimination against Women contains the terms 'equal rights between men and women' and 'equal rights between men and women'. The concept of gender equality refers to complete equality where men and women enjoy all political, economic, civil, social and cultural rights.

This concept also refers to a situation where no one is denied access or deprived of rights on the basis of gender. At both a conceptual and practical level, the term ``gender equality" has been defined as ``a sufficiently robust description of persistent problems, and adequate opportunities to address these problems". This term was developed by many people. who are concerned that it is inadequate.

The problem "There is gender inequality that impacts women and other vulnerable groups" (Goetz, 2007). As mentioned above, various forms of gender injustice (also called gender inequality) include subordination, marginalization, double burden, violence, and negative labels.

Achieving gender equality requires a number of related processes to eliminate the gaps between women and men that occur and are reproduced in the family, society, state and market.

In addition, efforts to achieve gender equality also require key institutions, including state institutions, to take responsibility for overcoming injustice and discrimination that cause many women to become poor and marginalized.

"Mainstreaming" is a process carried out to include aspects previously considered unimportant into decision making and management of an organization's main activities and work programs.

Gender mainstreaming is a series of strategies for integrating gender perspectives into the development of institutions, policies and work programs, including policies, program design and implementation, monitoring and evaluation, as well as collaboration with external actors and stakeholders. This series of strategies was developed based on insights, critical awareness, and data from gender analysis.

Gender Mainstreaming also provides a basic definitional framework for key concepts, suggests principles for action, and outlines the organization's areas of responsibility for mainstreaming gender issues in all programs (UNDP 2013). Prioritizing gender mainstreaming does not eliminate the need for activities aimed at empowering women.

These activities will continue to be necessary and will specifically target women's priorities and needs, for example through legislation, policy development, research and projects/programs in this area. Program activities and projects with a special focus on women's empowerment remain necessary and play an important role in promoting gender equality.

2.2 Pro Gender

Progender is a term that refers to policies, programs and activities that support gender equality. This means that Pro Gender aims to eliminate gender discrimination and injustice and create equal opportunities for women and men in all areas of life.

In other words, this is a commitment to equal rights and equal access for women and men in all areas of life, including political, economic, social, cultural and legal. We provide equal opportunities for women and men to develop their potential and realize their dreams.

Prevention and elimination of all forms of discrimination and violence against women and men. Strengthen the role of women and men in development and decision making. Progender does not mean that women must be the same as men or that the traditional roles of women and men must be abolished. Progender actually values gender diversity and recognizes that women and men have different needs and possibilities. According to Sri Mulyani Indrawati, Minister of Finance of Indonesia, there are pro-gender opinions that often emphasize the importance of gender-equal budgets.

To achieve fair and inclusive development, the national budget must consider the specific needs of men and women. She explained that fiscal policies and budgets should provide equal benefits to all genders and introduce programs such as maternity leave, breastfeeding centers and child care centers to support women's careers.

2.3 Budget

A budget is a financial plan prepared systematically in monetary units for a certain period of time that covers all activities of an organization or company.

The budget also functions as a planning, coordination and financial management tool to achieve organizational goals. According to several experts, there are several definitions of budget.

- Sofyan (1996) Budget is a systematic and formal approach used to carry out planning functions that help carry out management tasks.
- Nafarin (2000) states that a budget is a written plan of organizational activities expressed quantitatively in monetary units or units of goods/services for a certain period of time.
- The Munandar Budget (2011) is a plan prepared systematically which covers all business activities expressed in monetary units for a certain period of time.

2.4 Gender Analysis in Budgeting

A gender-specific budget plan is a plan created using gender analysis to create a genderspecific budget (ARG). This aims to ensure that budget allocations are responsive to the different needs of men and women, by considering four aspects: equality of access, participation, control and benefits, to encourage effective and optimal integrated and coordinated gender mainstreaming efforts.

Gender Responsive Planning (PRG) plans to achieve gender justice and equality, which is achieved by integrating the experiences, aspirations, needs, possibilities and solutions of women and men.

On the other hand, Gender Responsive Budgeting (ARG): ensures that the budget issued by the government and its underlying policies and programs are implemented to meet the needs of all citizens from all groups, including men and women. Try to do so and have been prepared and approved. Through an analytical process that considers gender perspectives.

The concept of gender responsive budgeting, namely: Actively involving women and men in the gender responsive budgeting process in all areas of government and jointly determining priorities for development programs and activities.

The use of gender responsive budgeting aims to finance development programs/activities thatcan provide equal benefits for women and men in various development fields. A gender responsive budget is provided to finance practical gender needs and/or gender strategic needs that can be accessed by women and men.

Gender responsive budgets (ARG) are divided into three categories: Gender-specific budgets, namely budget allocations to meet basic needs specifically for women or basic needs specifically for men, based on the results of the analysis. Gender equality budget, namely the budget intended for overcoming gender gap problems. Based on gender analysis, we found gaps in the relationship between women and men in terms of access to resources, participation, benefits and control.

The Gender Equality Institutionalization Budget is a budget for strengthening gender mainstreaming institutions, both in terms of data collection and increasing staff capacity. Considering the things above, it is hoped that this gender balanced budget can be implemented in the best way in the regions, however implementation in the field still faces many gaps, gaps and gender imbalances.

Therefore, this activity is very necessary for policy makers to understand gender responsive budgeting starting from the planning, implementation, monitoring and evaluation stages so that regional development according to the needs of the community itself will be very beneficial.

3. Material and Method

Research Design

This research uses a qualitative method with a literature review approach and secondary data analysis to examine the government's commitment to gender-responsive budgeting in three city governments in Indonesia. The qualitative approach was chosenbecause it allows researchers to understand the phenomenon in depth and contextually.

Samples and Data Sources

For this study, the sample included three city governments in Indonesia that were selected based on variations in the level of implementation of gender-responsive budgeting. The selection of cities was based on the following criteria:

- 1. **City S**: This city was selected because it has local regulations that support genderresponsive budgeting, but their implementation is still suboptimal. The data shows that although there are efforts to allocate budgets that take into account gender equality, the transformation of this commitment has not been fully reflected in the city's fiscal policy.
- 2. **City B**: This city also has local regulations governing gender-responsive budgeting, but like City S, its implementation has not achieved the expected results. Barriers in transforming gender commitments into local fiscal innovations are the focus of analysis in this city.
- 3. **City M**: This city was selected because it has shown a stronger commitment to genderresponsive budgeting through various programmes and training. Nonetheless, challenges such as lack of gender-disaggregated data and low political support still hinder the effectiveness of gender-responsive budgeting.

In this study, secondary data was collected from the following sources:

- Scientific Journals: Academic articles and publications that discuss gender-responsive budgeting and gender equality in the public sector.
- **Government Reports**: Official documents published by the city government related to budgets, gender programmes, and policy implementation evaluation reports.

4. Result4.1 Analysis of Pro Gender Budgeting in City SOverview of Gender Budgeting Policy in City S

The gender budgeting policy in Kota S focuses on gender mainstreaming and women's empowerment programs. Based on the Surabaya City Regional Regulation document on the 2021 Regional Budget, the budget allocation for this program reaches IDR 3,388,449,073. This program includes several main activities:

1. Institutionalization of Gender Mainstreaming (PUG): This includes coordination and synchronization of policy formulation for PUG implementation, as well as policy advocacy and assistance for PUG implementation including Gender Responsive Budgeting (PPRG).

2. Women's Empowerment in Political, Legal, Social and Economic Fields: This program includes socialization on increasing women's participation and policy advocacy and assistance to increase women's participation in these areas.

Level of Policy Implementation in Key Sectors

1. Government Sector:

- Institutionalization of PUG in District/City Government Institutions: The budget allocation for this activity reached Rp 1,058,822,576, with details of activities such as coordination and synchronization of PUG implementation policy formulation and policy advocacy and PUG implementation assistance.

2. Social and Economic Sector:

- Women's Empowerment: This program received an allocation of IDR 1,541,933,010, with a focus on increasing women's participation in political, legal, social and economic fields. Key activities in this sector include socialization and policy advocacy as well as mentoring.

B. Budget Allocation

- Detailed Data on Budget Distribution for Gender Equality Programs

The budget allocation listed in the APBD details by local government affairs, organization, revenue, expenditure and financing for the 2021 fiscal year of the city of S is used for several programs that support pro-gender, including expenditures for gender mainstreaming and women's empowerment programs, family quality improvement programs that support improving family quality in realizing gender equality (KG) and children's rights at the district / city level, gender and child data system management programs which are carried out by collecting, managing analyzing and presenting gender and child data in data institutions at the district / city level.

1. Gender Mainstreaming and Women's Empowerment Program

In the gender mainstreaming and women's empowerment program, which has a budget allocation of Rp 1,595,541,055, there are several allocations given to several of them, namely for the institutionalization of gender mainstreaming (PUG) in government institutions with district / city authority, a budget of Rp 197,599,020 is given. In addition, there is a budget given for policy advocacy and assistance in the implementation of PUG including PPRG amounting to Rp 110,285,620.

After that, there is Women's Empowerment in the Political, Legal, Social and Economic Fields in Community Organizations under Regency/City Authority with a budget of Rp 862,702,330. Strengthening and Development of Service Provider Institutions for Women's Empowerment in Regency/City Authorities with a budget of Rp 535,239,705 and the last allocation is for strengthening and developing service provider institutions for women's protection at the district/city level amounting to Rp 62,774,986.

2. Women's Protection Program

With the provision of a budget for the women's protection program of Rp 1,726,794,026, among the several budget allocations given are also for related matters such as for the prevention of violence against women in the district / city scope with a budget of Rp 341,021,090. In addition, there is also for the provision of advanced referral services for women victims of violence who require coordination of district / city authority with a budget of Rp 1,322,967,950.

3. Gender and Children Data System Management Program

The gender and children data system management program is given a budget allocation of Rp465,699,890 which will be channeled for several related activities such as for collecting, processing analyzing and presenting gender and children data in data institutions at the district / city level of Rp 465,699,890.

4. Family Quality Improvement Program

From the family quality improvement program, there is a budget given to improving the quality of families in realizing gender equality (KG) and children's rights at the district / city level with a budget allocation of Rp 1,020,065,443.

After analyzing the budget given to several programs that support or are pro-gender, it turns out that there are 3 top programs with very supportive budgets such as the first one in the women's protection program with a budget allocation of Rp 1,726,794,026 after that the second top with the gender mainstreaming program (PUG) in government institutions at the district / city authority of Rp 1,595,541,055.

After that there is a program of improving family quality in realizing gender equality (KG) and rights at the district / city level of Rp 1,020,065,443. And there is the last program with the lowest budget allocation given as support or pro-gender, namely there is a program from the gender and child data system management program of Rp 465,699,890 so that a diagram can be made as follows:



C. Policy Impact

Evaluation of the Impact of the Gender Budgeting Policy on the Lives and Welfare of Women in Kota S, among others:

Impact of Gender Budgeting Policy

1. Gender Mainstreaming (PUG)

This policy supports the institutionalization of PUG in city-level government institutions with a budget of Rp197,599,020. This includes coordination and synchronization of PUG policies as well as advocacy and assistance for their implementation.

2. Women's Empowerment

The women's empowerment program in the political, legal, social, and economic fields is supported with a budget of Rp862,702,330, focusing on the socialization of increasing women's participation in various fields.

3. Gender Data Management

This program allocates a budget for the collection, processing, analysis, and presentation of gender and child data at the regional level. The goal is to provide data that can be used for more inclusive and evidence-based policies.

Examples of Successfully Funded Programs or Projects

1. Family Quality Improvement Program

This project aims to improve family quality in realizing gender equality and children's rights, with a budget of Rp1,020,065,443. The focus is on policy advocacy and mentoring for gender equality and child protection.

2. Strengthening the Network of Institutions Providing Women's Protection Services

This project aims to strengthen the network between institutions that provide protection services for women, with a budget of IDR 12,640,446. This supports more effective coordination and service provision for women in need of protection.

Program Implementation

1. Policy Advocacy and Assistance

Policy implementation is carried out through advocacy and assistance, including in the institutionalization of PUG and women's empowerment in various fields. The allocatedbudget ensures this program can run well and achieve its targets.

2. Provision of Gender and Children Data

Implementation of gender data management includes collecting and presenting data that can be used by local governments to formulate more targeted and inclusive policies.

3. Socialization and Participation

The socialization program to increase women's participation in politics, law, social and economic fields aims to increase awareness and active participation of women in various sectors of life. This is important to achieve true gender equality.

Surabaya's Gender Budgeting policy, supported by various programs and projects, demonstrates the city government's commitment to improving the lives and welfare of women. The budget allocated for these programs reflects serious efforts to achieve gender equality and empower women in various aspects of life.

D. Challenges and Barriers

Some of the barriers to the implementation of gender budgeting policies as well as factors that hinder effective implementation in S city include:

1. Coordination and Synchronization: The implementation of gender budgeting policies requires coordination and synchronization between various government agencies, which is often not optimal. For example, coordination and synchronization of policy formulation for the implementation of Gender Mainstreaming (PUG) still requires special attention to improve its effectiveness.

2. Limited Funding: Some programs that support gender equality and women's empowerment have limited budgets or do not receive adequate funding. For example, some policy advocacy and mentoring programs to increase women's participation in political, legal, social and economic fields do not receive adequate budget allocations.

3. Resource Capacity: The resource capacity of institutions providing services to women victims of violence is also often limited, both in terms of quantity and quality, hindering the effective implementation of women's protection programs.

4. Development of Institutional Networks: Strengthening networks among institutions providing women's protection services requires more intensive support and development. The lack of strong and organized networks can hinder the implementation of programs that focus on women's protection.

By understanding these barriers, S city governments can take strategic steps to optimize the implementation of gender budgeting policies and improve women's welfare through more appropriate budget allocations and more effective programs.

4.2 Analysis of Pro Gender Budgeting in City M

A. Policy and Implementation

- Overview of Gender Budgeting Policy in M City

Improved monitoring, analysis, evaluation and reporting of policy implementation to support gender equality and equity, women's economic disparities, women headed households/women workers, violence against women and children, fulfillment of children's rights, and gender and child data and information in supportingdevelopment planning;

- 1. Improving the quality of planning, implementation, reporting, monitoring and evaluation of the implementation of gender equality and justice, women's economic disparities, women headed families/women workers, violence against women and children, fulfillment of children's rights, and gender and child data and information in supporting development planning;
- 2. Improving the quality of planning, implementation, reporting, monitoring and evaluation of the implementation of gender equality and justice, women's economic disparities, women heads of households / women workers, violence against women and children, fulfillment of children's rights, as well as gender and child data and information in supporting development planning;
- **3.** Improving the quality of community complaint services related to women and children;
- **4.** Improved implementation of prevention, handling and fulfillment of children's rights and special protection of children;
- **5.** Provision of accurate and timely data on Women's Empowerment and Child Protection;
- **6.** Increased capacity of human resources managing data and information on Women's Empowerment and Child Protection.

Level of Policy Implementation in Key Sectors

The level of implementation of gender budgeting policies in key sectors shows significant results. Sectors such as education, health, and economic empowerment are the main focus in implementing this policy. For example, in the education sector, the policy is directed at improving access and quality of education for girls. Another example is as follows:

- 1. Improving the quality of life of women and women's participation in development through strengthening policies, institutions and programmatics that encourage women to be actively involved in the public sphere, politics and participation in development.
- 2. Increasing facilities for the fulfillment of children's rights through policy, institutional and programmatic strengthening with a concentration on fulfilling the 4 clusters of children's rights and prioritizing increasing the quantity and quality of child-friendly villages, child-friendly health centers, child-friendly schools and child-friendly parks in order to achieve the KLA Nidya rating in the sixth year of the strategic plan.
- 3. Increasing the quantity and quality of prevention and services for women and children from various acts of violence through strengthening policies, service institutions, improving human resources and facilities and infrastructure to provide comprehensive and excellent services.

Meanwhile, in the health sector, funded programs include reproductive health services and improved nutrition for mothers and children. The implementation of this policy is measured through an increase in the Gender Empowerment Index score, which records an increase every year.

B. Budget Allocation

Detailed Data on Budget Distribution for Gender Equality Programs

The budget distribution for gender equality programs in Province M is quite detailed. Based on the Strategic Plan, the budget for gender mainstreaming and women's empowerment programs has a special allocation for the management of gender and child data systems that include data collection, processing, and presentation.



Comparative Analysis between Funds Allocated for Women's Initiatives and Other Programs

The graph above shows the budget allocation in Province M for various programs related to gender mainstreaming and women's empowerment and child protection. There are six budgeted programs, each with a different amount of budget allocation. Let's analyze the comparison of each program based on the allocated budget:

1. Gender Mainstreaming and Women's Empowerment Program:

- Budget Allocation: IDR172,638,000
- This program received the lowest budget allocation compared to the other programs. This shows that although gender mainstreaming and women's empowerment are important, the budget priority given is still low compared to other programs.

2. Women's Protection Program:

- Budget Allocation: IDR 193,709,000
- This program has a slightly higher budget than the Gender Mainstreaming and Women's Empowerment Program. This program is important in the context of providing protection to women from various forms of violence and discrimination. Although higher than the gender mainstreaming program, this allocation is still relatively low.

3. Family Quality Improvement Program:

- Budget Allocation: IDR 249,856,200
- This program has a higher budget allocation than the previous two programs. This shows that the M Province government sees the importance of improving family quality as one of its priorities. This program may include various initiatives to improve

4. Gender and Children Data System Management Program:

- Budget Allocation: IDR 206,698,900
- This program has a significant budget allocation, higher than the first two programs but lower than the Family Quality Improvement Program. Datasystem management is essential to ensure data and evidence-based policies and programs. This budget reflects the need to strengthen data infrastructure that can assist in the planning and evaluation of gender and child-based programs.

5. Child Rights Fulfillment (PHA) Program:

- Budget Allocation: IDR 548,276,000
- This program received the highest budget allocation among all programs. Fulfilling children's rights appears to be a top priority in Province M. This indicates a strong commitment to ensuring that children's rights are fulfilled, including education, health, and protection from violence and exploitation. The large budget reflects intensive efforts to support children's development and well-being.

6. Child Special Protection Program:

- Budget Allocation: IDR 302,857,500
- This program also received a substantial budget allocation, second only to the Fulfilling Children's Rights Program. Child special protection includes efforts to protect children from high-risk situations such as child trafficking, child labor, and violence. The significant budget shows serious attention to theprotection of children who are in vulnerable conditions.bout the priorities and focus of the M Provincial government in the context of gender mainstreaming and women's empowerment and child protection.

Comparative Analysis and Prioritization

Based on the budget data provided, we can infer several things about the priorities and focus of the M Provincial government in the context of gender mainstreaming and women's empowerment and child protection :

1. Top Priority on Children

The largest budget is allocated to programs related to child rights and protection. This shows that the government of Province M places issues related to children as a top priority. The fulfillment of children's rights and special protection of children is the main focus with the largest budget allocation, demonstrating a commitment to ensuring that children receive the rights and protection they need.

2. Attention to Family and Gender Data System

Family quality improvement programs and the management of gender and child data systems also received significant budget allocations. This reflects that the government also prioritizes the overall quality of family life and the importance of accurate and structured data in effective policy planning.

3. Women's Protection and Empowerment

Despite their importance, programs directly related to gender mainstreaming and women's empowerment and protection received relatively lower budget allocations. This could indicate that while these issues are recognized as important, there may be challenges in allocating sufficient resources or there may be a belief that some aspects of these issues are already being addressed through other programs.

4. Policy Balance

Provincial Government M appears to strive to maintain a balance in policy by allocating budgets to different programs. Although there are differences in allocation amounts, each program has an important role to play in achieving the overall objectives related to gender mainstreaming and child protection.

The budget allocation in Province M shows a strong commitment to child rights and protection, followed by attention to family quality and gender and child data management. Although programs directly related to gender mainstreaming and women's empowerment and protection receive lower allocations, they remain an integral part of the overall strategy to achieve better social welfare. The government needs to continue to monitor and evaluate the effectiveness of each of these programs, ensuring that the allocated budget provides maximum impact in improving the welfare of women and children in the province.

C. Policy Impact

Evaluation of the Impact of the Gender Budgeting Policy on the Lives and Welfare of Women in Province M

The impact of the gender budgeting policy on the lives and welfare of women in Province M can be seen from various social and economic indicators. Improvements in access to education and health, as well as increased participation of women in economic activities, are some of the positive impacts of this policy. Programs funded by gender budgeting have provided better access for women to quality health services and equal education.

Examples of Successfully Funded Programs or Projects and Their Implementation

Some of the successfully funded and implemented programs include the women's economic empowerment program through skills training and business capital assistance. This program has helped many women to start small businesses and establish their own businesses.

4.3 Analysis of Pro Gender Budgeting in City B

A. Policy and Implementation

Overview of Gender Budgeting Policy in City B

Pro-gender policies are government efforts to promote gender equality and address gender-based discrimination in various aspects of life. The ultimate goal is to create an enabling environment where women and men have equal opportunities in access to and control over resources, opportunities and decisions. In City B, the gender budgeting policy was implemented as part of an effort to create a more inclusive government that is responsive to the needs of all citizens. Here are some of the key elements of this policy:

- 1. Gender Analysis in Planning and Budgeting, Bekasi City Government conducts gender analysis to understand how proposed policies and budgetswill impact men and women. This includes identifying the specific needs of different gender groups and ensuring equitable resource allocation.
- **2.** Community Engagement, Involve communities, including women's organizations and groups representing gender minorities, in planning and budgeting processes. This active participation ensures that the voices and needs of all genders are considered.
- **3.** Training and Capacity Building, Increase the capacity of governmentemployees through training and workshops on gender equality and gender budgeting. This helps ensure that employees have the necessary knowledge and skills to integrate a gender perspective into their work.
- **4.** Monitoring and Evaluation, Establish mechanisms to monitor and evaluate the impact of government policies and programs from a gender perspective. This includes gender-disaggregated data collection and long-term impact analysis.

- Level of Policy Implementation in Key Sectors

Pro-gender policies in key sectors in Bekasi City aim to ensure that the planning, implementation, and evaluation of government programs and budgets take into account the needs and aspirations of all genders. The level of implementation of pro-gender policies in key sectors in Bekasi City can be described based on the successes, challenges, and steps taken in each sector. The following describes thelevel of implementation of pro-gender policies in key sectors:

1. On education, the city government tries to ensure that boys and girls have equal access to education, including primary, secondary and higher education. The government also runs a special scholarship program for girls, especially those from underprivileged families. The implementation of inclusive ducation takes into account the needs of children with disabilities and ensures there is no discrimination based on gender.

- 2. In the area of health, the Health Facility provides services that focus onmaternal and child health, including antenatal, postnatal, and immunization services. In addition, programs that provide reproductive health education and services for adolescents and adults, both male and female, to raise awareness about sexual and reproductive health. Gender-responsive mental health services, taking into account the impact of the double burden often experienced by women.
- 3. In the areas of employment and the economy, the government conducted skills training and entrepreneurship programs for women to increase their participation in the economy and support financial independence. The implementation of more flexible work policies was also carried out to support the balance between work and family life, which is often a burden for women. In addition, the provision of capital and guidance for women entrepreneurs to develop small and medium enterprises.
- 4. In the area of security and justice, programs and services to protect women and children from domestic violence and gender-based violence, including the provision of safe houses and counseling services. Not only counseling services legal aid facilities for victims of gender-based violence to ensure they get access to justice.
- 5. In the field of infrastructure and environment, the development of genderfriendly public facilities, such as safe and clean public toilets, breastfeeding facilities in the workplace, and safe public spaces for all genders. Not only the construction of gender-friendly facilities but the development of a safe transportation system for women, including adequate lighting and security at bus stops and stations.

B. Budget Allocation

- Detailed Data on Budget Distribution for Gender Equality Programs

The allocation of detailed data on budget distribution for gender equality programs in City B demonstrates the government's commitment to improving gender participation and equality in development. Based on relevant documents, the following are details of the allocated budget and budget realization of several key programs implemented by the Women's Empowerment and Child Protection Office of City B:

Alokasi Anggaran Kota B 📕 Alokasi Anggaran Kota B 400000000 300000000 2000000000 1000000000 0 Program Perlindungan Program Perlindungan Program Program Pengarusutamaan Gender dan Pemenuhan Anak (PHA) Perempuan Khusus Anak Perempuan Perempuan

1. Gender Mainstreaming and Women's Empowerment Program

- Budget Allocation: Rp 3,050,000,000
- In the Gender Mainstreaming and Women's Empowerment program, City B has allocated a budget of Rp 3,050,000,000. This budget consists of several main components, namely Rp 1,100,000,000 allocated to support the institutionalization of PUG, which aims to integrate gender perspectives in policies, programs, and activities in various government institutions at the district/city level, Rp 250,000,000 allocated to support women's empowerment in the political, legal, social, and economic fields through community organizations at the district/city level, and Rp 1,700,000,000 allocated to strengthen and develop institutions that provide women's empowerment services.

2. Women's Protection Program

- Budget Allocation: Rp 850,000,000
- In the women's protection program, an amount of Rp 850,000,000 was allocated, consisting of Rp 300,000,000 allocated for the violence against women prevention program. This program includes awareness campaigns, public education, and training to strengthen the capacity of individuals and communities to recognize, prevent, and respond to gender-based violence, Rp 300,000,000 is allocated to provide referral and follow-up services for women victims of violence, and Rp 250,000,000 is allocated to strengthen and develop the capacity of institutions that provide protection services for women.
- **3.** Child Fulfillment Program (PHA)
 - Budget Allocation: Rp 1,520,000,000
 - In the child fulfillment program, an amount of Rp 1,520,000,000 is allocated, consisting of Rp 620,000,000 allocated for the institutionalization of PHA in various government, non-government, and business institutions. This program aims to integrate children's

rights into policies, programs, and activities in various sectors and Rp 900,000,000 is allocated to strengthen and develop institutions that provide services to improve children's quality of life. These funds are used to increase the capacity of these institutions to deliver child health, education, protection and welfare services.

4. Special Child Protection Program

- Budget Allocation: Rp 1,603,400,000
- In the special protection of children program, an amount of Rp 1,603,400,000 was allocated, consisting of Rp 400,000,000 allocated for programs to prevent violence against children involving various parties in the district/city scope. This program includes awareness campaigns, community education, and training to strengthen the capacity of individuals and communities to recognize, prevent, and respond to violence against children and Rp 450,000,000 allocated to provide services for children who need special protection, and an amount of Rp 753,400,000 allocated to develop institutions that provide special protection services for children.

C. Policy Impact

Increased Awareness and Understanding

The integration of a gender perspective in government policies, programs and activities in various institutions will increase awareness and understanding of the importance of gender equality among government officials and the general public.

Reducing Gender-Based Violence

Violence against women prevention programs, including awareness campaigns and training, will help reduce the incidence of gender-based violence by increasing the knowledge and skills of individuals and communities in recognizing, preventing and responding to violence.

Development of Services for Children

Strengthening institutions that provide services to improve children's quality of life will increase the capacity of these institutions to deliver child health, education, protection and welfare services, thereby improving children's quality of life.

Increasing the Capacity of Child Protection Institutions

The development of institutions that provide specialized protection services will increase their capacity to respond to the needs of vulnerable children, ensuring they receive adequate and comprehensive protection.

D. Challenges and Obstacles

Challenges in Implementing Gender Budgeting Policy

The implementation of gender budgeting is faced with a number of challenges and obstacles. Many government officials and stakeholders still do not fully understand the concept and importance of gender budgeting, which can lead to resistance to this policy. In addition, gender budgeting requires gender-disaggregated data, but available data is often incomplete. Limited resources, including funds, experts and time, are also a significant constraint, with allocated budgets often insufficient. Patriarchal cultural and social values in some communities add to resistance to genderequality policies. Good coordination between different government agencies, non-government organizations and the private sector is necessary but oftensuboptimal. Adequate technical capacity of government officials and staff is essential for the implementation of gender budgeting, as is effective monitoring and evaluation to assess impact and make necessary adjustments.

Barriers to Gender Budgeting Policy Implementation

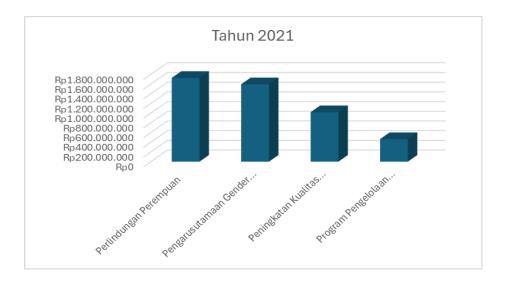
Lack of training, socialization, understanding, limitations in data collection and analysis, as well as budget and human resource constraints can hinder effective implementation of gender budgeting. Resistance from the community or government, as well as a lack of inter-agency support, coordination and cooperation can also be barriers. In addition, deficiencies in capacity development and inadequate monitoring and evaluation systems can also reduce the effectiveness of gender budgeting. Therefore, to achieve the goal of gender equality, greater efforts are needed to provide adequate training, increase understanding, overcome constraints in data collection and analysis, and improve coordination and better monitoring and evaluation systems.

4.4 Comparison Pro Gender Budgeting Analysis between Cities

B. Budget Allocation

- When viewed from various aspects of the programs run from several cities including S, M and B cities have pro-gender programs with supporting budgets for the city of S itself there are 3 programs that excel as pro-gender programs including:

- 1. First is the women's protection program with a budget allocation of Rp 1,726,794,026.
- 2. After that, the second top with the gender mainstreaming program (PUG) in government institutions of district / city authority amounting to Rp 1,595,541,055.
- 3. After that there is a program of improving family quality in realizing gender equality (KG) and rights at the district / city level of Rp 1,020,065,443 and
- 4. There is the last program with the lowest budget allocation given as support or pro-gender, namely there is a program from the gender and child data system management program of Rp 465,699,890 so that a diagram can be made as follows:



- As for the City of M itself also has various programs that support pro-gender so that from each of these programs can be seen the advantages of the budget provided and there are the highest to lowest budgets for these programs including:

1. Child Rights Fulfillment Program (PHA)

The largest budget is allocated at IDR 548,276,000 for programs related to child rights and protection. This shows that the M provincial government places issues related to children as a top priority. The fulfillment of children's rights and special protection of children are the main focus with the largest budget allocation, demonstrating a commitment to ensuring that children receive the rights and protection they need.

2. Child Special Protection Program

This program has an assigned budget of IDR 302,857,500 which is the second highestallocation given. Child special protection includes efforts to protect children from high-risk situations such as child trafficking, child labor, and violence. The significant budget shows serious attention to the protection of children who are in vulnerable conditions.

3. Family Quality Improvement Program

The family quality improvement program and the management of gender and child data systems also received a significant budget allocation with a budget of IDR 249,856,200. This reflects that the government also prioritizes the overall quality of family life and the importance of accurate and structured data in effective policy planning.

4. Gender and Children Data System Management Program

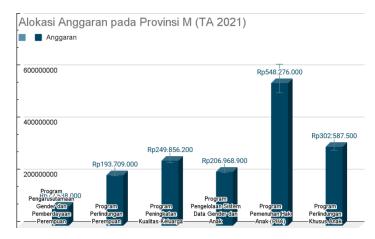
The Gender and Children Data System Management Program has the second smallest budget of the last program which has a budget allocation of IDR 206,698,900. Data system management is essential to ensure data and evidence-based policies and programs. This budget reflects the need to strengthen data infrastructure that can assist in planning and evaluating gender and child-based programs.

5. Women's Protection Program

Despite their importance, programs directly related to gender mainstreaming and women's empowerment and protection received a relatively lower budget allocation of IDR 193,709,000. This could indicate that while these issues are recognized as important, there may be challenges in allocating sufficient resources or there may be a belief that some aspects of these issues are already addressed through other programs.

6. Gender Mainstreaming and Women's Empowerment Program

This program is a program with a small budget allocation compared to the top program with a budget allocation of Rp 172,638,000.



The last city, city B, also has several excellent programs as pro-gender programs and has a relatively large to small budget, including the following:

1. Gender Mainstreaming and Women's Empowerment Program

- Budget Allocation: IDR 3,050,000,000
- In this program is the highest allocation, in the Gender Mainstreaming and Women's Empowerment program, City Government B has allocated a budget of Rp 3,050,000,000.

2. Child Special Protection Program

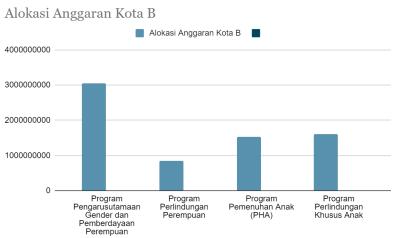
- Budget Allocation: IDR 1,603,400,000
- Rp 1,603,400,000 is allocated for the special protection of children program.

3. Child Fulfillment Program (PHA)

- Budget Allocation: IDR 1,520,000,000
- An amount of Rp 1,520,000,000 is allocated for the child fulfillment program.

4. Women's Protection Program

- Budget Allocation: IDR 850,000,000
- The women's protection program is allocated an amount of Rp 850,000,000



After analyzing the pro-gender programs of each city above, there are several programs that excel from each city so that they can be compared with other cities:

Program	City S	City M	City B
Women's Protection	Rp 1.726.794.026	Rp 193.709.000	Rp 850.000.000
Gender Mainstreaming and Women's Empowerment	Rp 1.595.541.055	Rp 172.638.000	Rp 3.050.000.000
Gender and Children Data System Management	Rp 465.699.890	Rp 206.698.900	-
Fulfillment of Children's Rights (PHA)	-	Rp 548.276.000	Rp 1.520.000.000

Analysis of Gender Budgeting Programs in Cities S, M, and B

From the analysis of gender budgeting programs in the three cities, namely City S, City M, and City B, it can be seen that there are several programs that are the same but with different budget allocations. The programs implemented in these three cities include two main programs: Women's Protection Program and Gender Mainstreaming and Women's Empowerment Program. In addition, there are two additional programs that are only run in some cities, namely the Gender and Children Data System Management Program, and the Fulfillment of Children's Rights (PHA) Program.

Women's Protection Program

The Women's Protection Program is one of the most important programs implemented in all three cities. The main objective of this program is to provide protection for women from various forms of violence and discrimination, and improve the overall welfare of women. The budget allocation for this program is different in each city:

City S: City S has the largest budget allocation for the Women's Protection Program, amounting to IDR 1,726,794,026. These funds are used for various activities such as the provision of complaint services, assistance for victims of violence, and capacity building programs for women.

City B: City B allocated a budget of Rp 850,000,000 for this program. This budget is used to support the same activities as City S, but on a smaller scale in accordance with the available funding allocation.

City M: City M has the smallest budget allocation for the Women's Protection Program, at IDR 193,709,000. These funds are used for basic programs such as complaint and mentoring services, but with a more limited scope compared to City S and City B.

Gender Mainstreaming and Women's Empowerment Program

The Gender Mainstreaming and Women's Empowerment Program was also implemented in all three cities. This program aims to integrate a gender perspective into all aspects of development policies and programs, as well as increase the role and participation of women in various fields. The budget allocation for this program is as follows:

City B: City B allocated the largest budget for the PUG and Women's EmpowermentProgram, amounting to Rp 3,050,000,000. These funds are used for various activities such as skills training for women, programs to increase women's participation in politics and the economy, and gender-responsive policy advocacy.

City S: City S allocated a budget of IDR 1,595,541,055 for this program. These funds are used for activities similar to those carried out in City B, but on a smaller scale in accordance with the allocation of available funds.

City M: City M has the smallest budget allocation for the PUG and Women's Empowerment Program, at Rp 172,638,000. These funds are used for basic activities such as socialization and training, but with a more limited scope than City B and City S.

Gender and Children Data System Management Program

The Gender and Children Data System Management Program is run by City S and City M. This program aims to develop a gender- and child-disaggregated data system, which will be used as the basis for gender-responsive planning and budgeting. The budget allocation for this program is as follows:

City S: City S has the largest budget allocation for the Gender and Children Data System Management Program, amounting to IDR 465,699,890. These funds are used for data system development and maintenance, training for data managers, and collection and analysis of gender and child data.

City M: Kota M allocated a budget of IDR 206,698,900 for this program. These funds were used for activities similar to those conducted in City S, but on a smaller scale in accordance with the available funding allocation.

Child Rights Fulfilment (PHA) Program

The Fulfilling Children's Rights (PHA) program is run by City M and City B. The program aims to ensure that children's rights are fulfilled, including the rights to education, health, protection and participation. The budget allocation for this program is as follows:

City B: City B allocates the largest budget for the PHA Program, amounting to IDR 1,520,000,000. These funds are used for various activities such as the provision of child health services, inclusive education programs, and programs to protect children from violence and exploitation.

City M: Kota M allocated a budget of IDR 548,276,000 for this program. These funds are used for basic activities such as health and education services, but with a more limited scope compared to Kota B.

Overall Analysis and Conclusion

Of the four programs analyzed, it can be seen that two programs are run simultaneously in all three cities, namely the Women's Protection Program and the Gender Mainstreaming and Women's Empowerment Program. While the other two programs, namely the Gender and Children Data System Management Program and the Child Rights Fulfillment (PHA) Program, are only run in some cities.

- City S showed a strong commitment in allocating the largest budget for the Women's Protection Program and the Gender and Child Data System Management Program.
- City B has the largest budget allocation for the Gender Mainstreaming and Women's Empowerment Program, as well as the Fulfilling Children's Rights Program. This shows the city's focus on increasing women's participation in various fields and the overall fulfillment of children's rights.
- City M has a smaller budget allocation for all programs compared to City S and City
 B. However, City M runs all the programs analyzed, indicating that even with limited funds, the city is still trying to run programs that support gender equality and child protection.

In their implementation, each city faces different challenges and barriers. City S needs to improve inter-agency coordination and resource capacity. City B must overcome cultural resistance to changes in gender roles. While City M needs to increase awareness and understanding of gender equality and strengthen coordination between government agencies.

Overall, each city has different approaches and priorities in implementing gender budgeting programs. By learning from each other and adopting best practices, these three cities can improve the effectiveness of their gender budgeting policies and achieve better gender equality and child protection goals.

5. Discussion

This study reveals that gender-responsive budgeting (PRG) policies in City S, City M, and City B show variations in implementation and outcomes. In Kota S, gender mainstreaming and women's empowerment programs received the largest budget allocations. These programs include institutionalizing PUG and increasing women's participation in various sectors. However, policy implementation still faces challenges such as the lack of adequate gender-disaggregated data and suboptimal political support. This is in line with the findings of Budlender et al. (2002) who emphasized the importance of gender-disaggregated data in the success of PRG.

The findings of this study are consistent with existing literature, including a study from the World Bank (2006), which states that PRG is an important tool to improve efficiency, effectiveness and equity in public spending. City B shows a stronger commitment to PRG implementation through significant budget allocations for women's empowermentand child protection programs. However, City M faces key barriers in the form of cultural andsocial resistance and limited bureaucratic capacity. These barriers are often cited in theliterature as the main limiting factors in effective implementation of PRG policies.

The analysis of gender budgeting policies in City S, Province M and City B showed variations in approach and focus. City S focuses on institutionalizing gender mainstreaming and women's empowerment, Province M emphasizes improving the quality of policy planning and evaluation, while City B focuses on creating an inclusive government with attention to gender mainstreaming and women's empowerment. In terms of budget allocation, each city shows different priorities.

In terms of budget allocation, each city shows different priorities. City S gave the largest allocation to women's protection programs, while Province M placed the highest budget on child rights fulfillment programs. City B allocated the largest budget to gender mainstreaming and women's empowerment programs. These variations in allocations reflect the different focus and priorities in gender budgeting policies in each city.

The evaluation of policy impact in the three cities shows that all cities have made progress in improving gender equality and women's well-being. However, each city faces unique challenges that affect the effectiveness of their policies. City S needs to improve coordination and data management, Province M must overcome cultural resistance, and City B must improve understanding and training on gender budgeting. The challenges faced by all three cities include a lack of understanding and awareness, limited resources, and social resistance. Further efforts in education, training, and coordination are needed to optimize the implementation of gender budgeting policies and ensure greater and more equitable impact.

6. Conclusion, Implication, and Recommendation

This research reveals variations in the implementation of gender-responsive budgeting policies in City S, City M, and City B. Each city has different approaches and priorities in budget allocations for gender-related programmes.

- City S shows a strong commitment with the largest allocation for women's protection programmes and management of gender and child data systems.
- City B focuses on gender mainstreaming and women's empowerment and fulfillment of children's rights with a significant budget allocation.
- City M has a smaller budget but still runs all the programmes analyzed, demonstrating a commitment to gender equality and child protection despite limited funds.

Each city faces unique challenges in implementing gender-responsive budgeting, such as a lack of gender-disaggregated data, suboptimal political support, and cultural resistance to changing gender roles.

Implications

Variations in implementation and budget allocations across the three cities indicate that gender-responsive budgeting policies have not been adopted equally and still require improvement in several aspects:

- 1. **Coordination and Data Management**: City S requires improved inter-agency coordination and resource capacity to optimize programme implementation.
- 2. **Culture and Social**: City B needs to overcome cultural resistance to changes in gender roles through education and training.
- 3. Awareness and Understanding: City M should increase awareness and understanding of gender equality and strengthen coordination between government agencies.

Recommendations

Based on the research findings, here are some recommendations to improve the implementation of gender-responsive budgeting:

- 1. Education and Training: Increase human resource capacity through training on gender equality and gender responsive budgeting for all stakeholders.
- 2. Gender Disaggregated Data Development: Develop a gender- and child-disaggregateddata system to support more gender-responsive planning and budgeting.
- 3. Inter-agency Coordination: Strengthen coordination among government agencies and nongovernment organizations to ensure more effective implementation of gender-responsive budgeting.

- 4. Awareness Campaign: Conduct campaigns to raise public awareness on the importance of gender equality and gender roles in development.
- 5. Political Support: Increase political support through policy advocacy and active participation of local leaders to encourage the implementation of gender-responsive budgeting.

By adopting these recommendations, it is hoped that the implementation of genderresponsive budgeting in Indonesia can be improved so as to achieve better gender equality and child protection goals.

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