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Gender-Based Programs on the Regional Income and Expenditure Budget (APBD) of West Sulawesi Province 2018-2019 Budget Year

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Abstract

Gender-responsive budgeting is an approach to integrate programs in achieving gender equality through budget interventions. This approach should be applied by local governments through the application of a gender perspective to identify processes, resources, and institutional mechanisms. In line with that, this study aims to identify and understand the implementation of gender-responsive budgeting in West Sulawesi Province during the 2018-2019 fiscal year, including amount of budget allocation on gender-responsive program and constraints faced by West Sulawesi Province in formulating policies and programs that are gender-responsive. By using a descriptive-qualitative approach and statistical-descriptive with secondary data collection techniques, this research shows the following findings: (1) The regional regulations that have been enacted to implement gender-responsive budgeting are not yet legalized to all local government agencies or regional work units (SKPD), so that commitment, policies, institutions in the form of working groups and focal points, disaggregated data, and tools do not exist (2) there are many programs to improve and accelerate gender equality, however, budget allocations do not reflect gender-responsive budgeting.

Keywords: Gender Responsive Budgeting; APBD Analysis

1. INTRODUCTION

1.1. Introduce the Problem

In the context of development implementation, the Government has established a policy on national development planning system in a law, namely Law No. 25 of 2004 concerning the National Development Planning System. Development should provide progress or justice for all citizens. However, in reality the results

of development have not been fully perceived and have not met the hopes and needs of some of its citizens, especially women and marginalized (poor) groups. This fact drives the movement so that development results can be equally perceived by women for two reasons, namely: first, the number of women in Indonesia is quite large, even greater than the number of men; second, that development that pays attention to the advancement of women will contribute to the acceleration of overall development outcomes.

The Beijing Conference has declared that the government is obliged to promote equality, development and peace for all women everywhere in the interests of humanity. One of the efforts to manifest this commitment is the gender mainstreaming program. In Indonesia, the commitment to gender mainstreaming is stated in Presidential Instruction No. 9 of 2000 concerning Gender Mainstreaming (PengarusUtamaan Gender or PUG). PUG is a strategy to include the issues and experiences of women and men into an integral dimension in planning, implementing, monitoring, and evaluating policies and programs in every field of development, so that women and men get the same benefits. The consequence of this strategy is the demand for more gender-responsive budgeting or gender-sensitive budgeting.

The main Gender Mainstreaming Agency at the provincial level is the Office of Women Empowerment and Child Protection. As the main institution in implementing and facilitating PUG, the Office of Women Empowerment and Child Protection has the task of carrying out government affairs in the field of Women Empowerment and Child Protection to assist the Governor in carrying out state governance. Apart from the Office of Women Empowerment and Child Protection, institutions that are strategic in implementing gender mainstreaming are Regional Development Planning Agency (Badan Perencanaan Pembangunan Daerah or BAPPEDA), Inspectorate, and Regional Financial and Tax Management Agency (Badan Pengelolaan Keuangan dan Pajak Daerah or BPKPD). All of them have an important role in gender mainstreaming and promoting gender mainstreaming in public sector development planning and budgeting processes.

The Gender Development Index (Indeks Pembangunan Gender or IPG) is an indicator that explains how residents of an area have the opportunity to access the results of a development as part of their right to obtain education, health, and income with a description of the achievements that are disaggregated between men and women. IPG is an index of attainment of basic development capabilities with the same criteria as the Human Development Index (HDI). The data presented is disaggregated by men and women category. IPG is used to determine whether there is a human development gap between men and women. West Sulawesi Province's IPG has continued to increase from time to time except in 2019 which has decreased, but is lower than the national average.

1.2. Explore Importance of the Problem

As the practice in many countries, especially in developing countries, development in Indonesia has not optimally involved women. This causes development outcomes to be gender-biased or gender insensitive, especially not yet sensitive to women's needs, which in itself results in gender inequality. The manifestation of this gender injustice includes the marginalization of women, and also the double burden that must be experienced by women. (Faqih, 1997: 2). As citizens, women are also guaranteed to get prosperity and well-being Women with their specific needs should get the government's attention through various forms of service in various aspects of life. Supporting development towards women's needs is a must, especially through more gender-responsive budget interventions. The aim is to realizing gender equality. Gender equality itself is a process that allows women and men to gain equal access, participation, control, and benefits in various activities both within the family, community, as well as in the nation and state.

Several studies on gender-responsive budgeting show that many regions in Indonesia have not allocated gender-dimensional budgets, so that the results of various policies and programs still show gender inequality. The interesting fact is that the absence of budget allocation with gender dimensions is more due to the wrong understanding of policy makers, because interpreting gender-responsive budgets is more like gender-neutral budgets. Therefore, it becomes interesting to see whether West Sulawesi Province has also allocated a gender dimension budget in the APBD 2018-2019.

1.3. Describe Relevant Scholarship

There are several previous studies that can be used as references in this study. Alfeus Matias Liufeto (2019) with the title "Gender-responsive Budget in the 2017-2019 East Nusa Tenggara Provincial Budget". The research describes gender-responsive budget allocations at the education office, health service, and Women Empowerment and Child Protection office for the 2017-2019 fiscal year where the results of the analysis show that the East Nusa Tenggara (Nusa Tenggara Timur or NTT) Provincial Government has not shown commitment to reducing gender inequality. DodySetyawan et al 2018 with the title "Policy and Planning of Responsive Gender Budgeting Model in Indonesia" illustrates that the lack of understanding of Regional Apparatus Organization (Organisasi Perangkat Daerah or OPD) regarding the Gender Analysis Pathway (GAP) and Gender Budget Statement (GBS) instruments and the failure of the PUG working group at the local government level and the focal point at the Regional Work Units (SKPD) level. PujiAstuti (2016) entitled "Gender Responsive Budget Analysis In Semarang City APBD 2010-2013" illustrates that Semarang City has allocated a gender dimension budget as per the parameters of Cedaw and MDGs. However, the amount of budget allocated has not reflected the transformation of gender commitments into budget commitments. This is shown by the decline in budget allocations for programs that are actually very important to realizing equality.

Based on previous research, this study aims to obtain information about the implementation of gender-responsive planning and budgeting, gender-responsive budget allocations, and the constraints of the West Sulawesi Provincial Government in formulating gender-responsive policies and programs.

1.4. Literature Review

The issuance of Presidential Instruction (Inpres) Number 9 of 2000 concerning Gender Mainstreaming in National Development is a signal that the Government of Indonesia cares about efforts to equalize gender in society. This Presidential Instruction was issued by President Abdurrahman Wahid on 19 December 2000. Various kinds of regulations emerged afterward, such as the Decree of the Minister of Home Affairs (Kemdendagri) Number 132 of 2003 which was later replaced by the Regulation of the Minister of Home Affairs (Permendagri) Number 15 of 2008 concerning General Guidelines for the Implementation of Gender Mainstreaming in Regions. In 2010, Various kinds of regulations issued regarding efforts to achieve gender equality mean that this is important to pay attention to.

This regulation is the basis for developing Gender Responsive Planning and Budgeting (Perencanaan dan Penganggaran Responsif Gender or PPRG). PPRG is a national strategy to accelerate gender mainstreaming which has been confirmed through a Joint Circular from four Ministers. They are the Minister for National Development Planning / Head of National Development Planning Agency No. 270 / M.PPN / 11/2012, Minister of Finance with No. SE.33 / MK .02 / 2012, Minister of Home Affairs No. 050 / 4379A / SJ and Minister of Women Empowerment and Child Protection No. SE 46 / MPP-PA / 11 / 2012 concerning National Strategy to Accelerate Gender Mainstreaming (PUG) through Gender Responsive Planning and Budgeting.

In the local area, PPRG implementation has actually been mandated in Permendagri (domestic affairs) regulation) No. 15 of 2008 concerning General Guidelines for the Implementation of PUG in the Regions, but affirmation of the implementation of PPRG through gender analysis is only stated in the Permendagri Number 67 of 2011 as Amendment to the Permendagri Number 15 of 2008. The Minister of Home Affairs explained the stages of PUG implementation starting from Planning, Budgeting, Implementation, Monitoring, and Evaluation. The implementation of this PUG strategy also refers to domestic regulation No. 54 of 2010 concerning the Implementation of Government regulations Number 8 of 2008 concerning Stages of Procedures for Preparation, Control and Evaluation of the Implementation of Regional Development Planning and Permendagri Number 13 of 2006 concerning Regional Financial Management in conjunction with Permendagri No. 59 of 2007 concerning Regional Financial Management.

2. METHOD

The research method used is descriptive qualitative method, which is a research approach that discusses several possibilities for solving problems by collecting data, compiling, clarifying, and analyzing. A qualitative approach is a process of research and understanding based on methodology that investigates social phenomena and human problems. In this approach, the researcher creates a complex picture, examines the words of a detailed report from the perspective of the respondent, and conducts studies on natural situations (Moleong, 1991: 3). Suggests that the qualitative method is a research procedure that produces descriptive data in the form of written and oral data from people and observed behavior.

2.1. Data sources and data collection techniques

Data sources are the subjects from which data can be obtained (Arikonto: 1996). The main data sources for this research are words and actions. The rest is additional data which are considered relevant such as documents (Moleong: 1990).

Primary data and secondary data According to Sugiyono (2017: 137) are defined as follows:

1. Primary Data

"Primary sources are data sources that directly provide data to data collectors." This data is in the form of in-depth interviews with sources / informants who are considered as policy makers, know about and are involved in planning programs / activities and implementing PUG.

2. Secondary Data

"Data sources do not directly provide data to data collectors. This secondary data is data that supports primary data needs. This data is in the form of planning documents and documents containing programs and activities. In this study, secondary data used as material for analysis are planning documents (Strategic Plans and Work Plans) and documents containing programs and activities in related organizations (Work Plans and Budget and Implementation Documents Budget).

The analysis model used in this study consisted of two in accordance with the formulation of the problem, namely:

1. Analysis Qualitative analysis is used to answer the first problem formulation regarding the implementation of Gender Responsive Planning and Budgeting (PPRG) in Development in West Sulawesi Province, especially in the fields of Education, Health and Women's Empowerment and the third problem formulation regarding factors that hinder the West Sulawesi Provincial Government in realizing a Gender Responsive Budget (Anggaran Responsif Gender or ARG).
2. Descriptive Statistical Analysis is used to answer the question. The second problem is the amount of budget allocation for gender-responsive programs and activities in 2018-2019 in the three selected Regional Work Units (Satuan Kerja Perangkat Daerah or SKPD).

The substances analyzed are as follows:

1. Implementation of Gender Responsive Planning and Budgeting (PPRG) in Development in West Sulawesi Province, especially in the fields of Education, Health and Women's Empowerment.
 - a. Recognizing gender issues within the institution.

At this stage, gender issues are identified in internal institutions (the Office of Women Empowerment and Child Protection, the Office of Health, and the Office of Education). Gender issues here, namely: whether there are policies that encourage the realization of gender equality and justice, whether there is an understanding of decision makers and planners in internal institutions related to PUG, PPRG and ARG.
 - b. Knowing the budgeting mechanism in West Sulawesi Province.

At this stage the role of the driver agency in the Regional Working Group (KelompokKerja or POKJA) is identified.

2. Budget allocation for gender-responsive programs in 2018-2019 at the Office of Education, the Office of Health, and the office of Women Empowerment Service, Child Protection for Population Control and Family Planning, West Sulawesi Province.

At this stage, what is done is: Choosing the policies / programs to be analyzed. The policies / programs chosen are those that have great leverage in realizing gender equality and justice or supporting government priority policies. Policies / programs originating from 3 Regional Apparatus Organizations to be studied are: the Office of Health, the Office of Education and the Office of Women Empowerment and Child Protection.

3. The constraints faced by the West Sulawesi Provincial Government in formulating policies, programs and development activities that are gender-responsive.

At this stage, the identification of problems that occur in the process of formulating policies, programs and development activities that are gender-responsive is carried out.

2.2. Characteristics of Participants

Informants in this study may include:

1. Informant #1 is the Program and Reporting Staff of the West Sulawesi Provincial Health Office.
2. Informant #2 is the Head of Institutional Gender Mainstreaming in the Field of Quality of Family Life, Data and Information at the Office of Women Empowerment, Child Protection, Population Control, and Family Planning, West Sulawesi Province.
3. Informant #3 is the Program and Reporting Staff of the Women Empowerment Office of West Sulawesi Province.
4. Informant #4 is the Head of the Regional Development Planning Agency of West Sulawesi Province.
5. Informant #5 is the Head of the BPKPD West Sulawesi Province.
6. Informant #6 is the auditor at the Inspectorate of West Sulawesi Province.

These informants are people who are considered to have adequate knowledge about PUG, PPRG and ARG issues in West Sulawesi Province.

2.3. Prosedure of Sampling

Data collection techniques are used to obtain data and information needed in research. Researchers collect data and are equipped with various information through Field Research which is a way to obtain primary data that directly involves the respondent and is used as a sample in the study. The data collection techniques used by researchers were as follows:

1. Observation

At this stage, consultations were held with leaders, managers (unit), members and staff at the Office of Women Empowerment and Child Protection of West Sulawesi Province to get an overview of the perceptions and treatment of institutions towards gender issues in general, and gender issues in program planning in particular.

2. In Depth Interview

This is a data collection technique by conducting direct verbal questions and answers with research informants or sources. This method is used in order to know directly what is meant by the subject and object in the form of a conversation between two parties in a communicative form. Thus the information received by researchers from informants was in the form of oral statements.

By using the interview guide as a reference, interviews are conducted in an open and structured manner and questions that focus on the problem so that the information collected is sufficiently complete and in-depth. In order to further refine the results of the data, unstructured interviews were also used, in which the

researcher asked questions more freely, without being bound by the arrangement of questions that had been previously made.

3. Documentation (Official and Personal Documentation)

This procedure is data collection by observing, recording and copying documents, manuals, archives and other data relating to the problem to be studied. This technique or method is used with the intention that the researcher wants to obtain secondary data which is closely related to the research focus to increase completeness in analyzing research data.

At this stage, document review is carried out systematically on relevant planning and budgeting documents, namely the strategic plan and other budget documents containing development programs and activities.

3. Results

The results of program and budget analysis through the Strategic Plan (Rencana Strategi or Renstra) and Budget Implementation Documents (Dokumen Pelaksanaan Anggaran or DPA) for 2018-2019 at 3 Regional Apparatus Organizations in the West Sulawesi Provincial Government, namely: the Office of Women Empowerment, Child Protection, Population Control, and Family Planning, the Office of Health, and the Office of Education, show that:

- a. Implementation of Gender Responsive Planning and Budgeting (PPRG) in Development of West Sulawesi Province, especially in the field of Women's Empowerment, Health and education is still very minimal, where commitment, policies, institutions in the form of Working Groups and Focal points, disaggregated data and tools, do not yet exist.
- b. The number of gender-responsive budgets in West Sulawesi Province, especially in the field of Women's Empowerment in Health and Education:
 1. The gender-responsive budget allocation for the Women Empowerment Office for Child Protection for Population Control and Family Planning of West Sulawesi Province in 2018 is Rp. 3,113,405,000, - or around 55.6% of the APBD budget for the P3AP2KB Office 2018 which consists of a Special Gender Target Budget of Rp. 1,400,430,000, the budget for the Institutionalization of Gender is Rp. 1,012,355,000, and the budget for Gender Equality is Rp. 700,620,000.
In 2019, the Gender Responsive Budget allocation is Rp. 2,573,615,000 or around 49.5% of the APBD budget for the P3AP2KB Office for 2019 which consists of a Special Gender Target Budget of Rp. 1,461,640,000, Budget for institutionalizing gender equality of Rp. 923,000,000 and a gender equality budget of IDR 188,975,000
 2. The budget allocation for gender-responsive to the West Sulawesi Provincial Health Office, which is the budget for gender equality in 2018, is Rp. 3,631,059,000, - or about 11% of the APBD budget of the Health Office for 2018 and the budget allocation in 2019 is Rp. 3,690,974,816, - or about 8% of the 2019 Health Office budget.
 3. The budget allocation for gender-responsive to the West Sulawesi Provincial Education Office, which is the budget for Gender Equality in 2018, is: Rp. 74,452,209,000, - or around 69.75% of the APBD budget for the Education Office in 2018 and Rp. 110,434,807,499, - or about 53% of the 2019 Education Office budget in 2019.
- c. Problems and causative factors that prevent Gender Analysis in the planning, budgeting, implementation and monitoring and evaluation of all policies, programs and development activities in West Sulawesi, including Local Regulation (Peraturan Daerah or Perda) related to Planning and Budgeting, do not exist yet. Gender Working Groups and Gender Focal Points have not been also formed, and there is no synergy from the Regional Government Budget Team (TAPD) in preparing gender-responsive planning and budgeting.

3.1. Recruitment

3.2. Statistics and Data Analysis

1. In its application, the gender-responsive budget (Anggaran Responsif Gender or ARG) is divided into 3 categories (AIPD; 2015.18-20): Gender-specific budget (or budget for meeting specific needs according to sex) is budget allocations to meet the specific basic needs of women or specific basic needs of men based on the results of gender analysis.
2. Institutionalizing gender equality budget (or budget for affirmative action) is a budget allocation for strengthening the institutionalization of PUG, both in terms of data collection and increasing the capacity of human resources..
3. Gender equality budget (expenditure in general) is a budget allocation to address gender disparities in various fields of development including gaps in access, participation, control, and benefits of development resources..

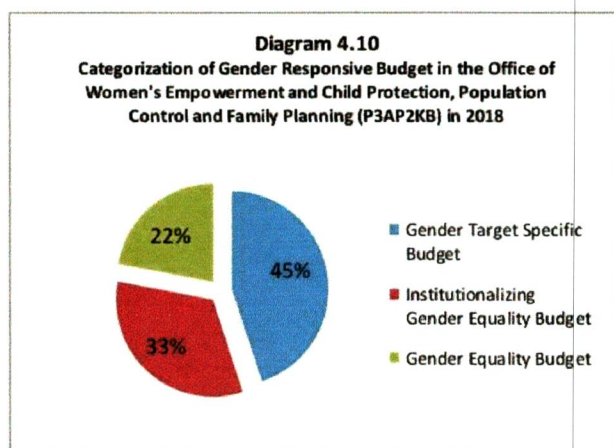
The results of categorizing gender responsive budget allocations in the budgets of the Women Empowerment and Child Protection, Population Control and Family Planning, Health and Dinas Education 2018-2019 can clearly be seen in the following table

Table 1: Categorization of Gender Responsive Budget in the Office of Women Empowerment, Child Protection, Population Control, and Family Planning (P3AP2KB), The Office of Health (Dinkes), and The office of Education (Diknas) in Fiscal year of 2018-2019

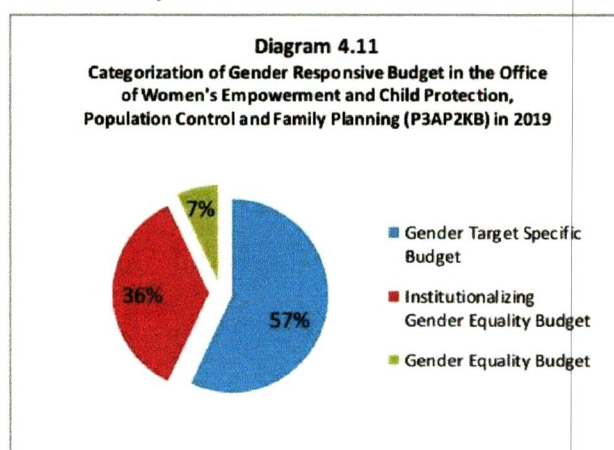
Gender Responsive Budget Category	Office					
	Women Empowerment and Child Protection, Population Control and Family Planning		Health		Education	
	2018	2019	2018	2019	2018	2019
Gender Target Specific Budget (Rp)	1.400.430.000	1.461.640.000				
Institutionalizing Gender Equality Budget (Rp)	1.012.355.000	923.000.000				
Gender Equality Budget (Rp)	700.620.000	188.975.000	3.631.059.000	3.690.974.816	74.452.209.000	110.434.807.499
Total (Rp)	3.113.405.000	2.573.615.000	3.631.059.000	3.690.974.816	74.452.209.000	110.434.807.499

Sources: Processed by researchers from the APBD data of the Office of P3AP2KB, the office of Health and the Office of Education for 2018-2019 Fiscal Year

Based on the total budget integrated with gender-responsive budget, the data can be presented in the following diagram:



Source: Processed by researchers from the 2018 APBD data of the P3AP2KB



Source: Processed by researchers from the 2019 APBD data of the P3AP2KB

a. Gender Target Specific Budget

In the budget of the Office of Women Empowerment, Child Protection, Population Control, and Family Planning in 2018, the specific budget allocation for gender targets includes:

1. Program for Synchronization of Policies to Improve the Quality of Children and Women with a budget allocation Rp.1.120.430.000,-.
2. Program for Improvement of Quality of Life and Protection with budget allocation of Rp.280.000.000,-.

In the budget of the Women Empowerment Service, Child Protection, Population Control, and Family Planning 2019, the specific budget allocations for gender targets are:

1. Program for Synchronization of Policies to Improve the Quality of Children and Women with a budget allocation of Rp. 760,000,000.
2. Program for the Improvement of the Quality of Life and Protection with a budget allocation of Rp.532,000,000 and
3. Program for the Development of Information Materials on the Care and Development of Children with a budget allocation of Rp. 169,640,000.

b. Institutionalizing Gender Equality Budget

In the budget of the Office of Women Empowerment Service, Child Protection, Population Control, and Family Control Planning in 2018, the budget allocation for the Institutionalizing Gender Equality provided for:

1. Program for Gender and Child Mainstreaming Institutional Strengthening with a budget allocation of Rp. 912,355,000, - and
2. Program for Enhancing Participation and Gender Equality in Development with a budget allocation of IDR 100,000,000

In the budget of the Office of Women Empowerment Service, Child Protection, Population Control, and Family Control Planning in 2019, the budget allocation for the Institutionalization of Gender Equality provided for:

1. Enhancement for gender participation and equality in development with a budget allocation of Rp. 923,000,000, -

c. Gender Equality Budget**1. The Office of Women Empowerment Service, Child Protection, Population and Family Control Planning**

In the Budget of the Office of Women Empowerment, Child Protection, Population and Family Control Planning in 2018, the budget allocation for Gender Equality provided for the Program of Information Material Development for Child Care and Development with a budget allocation of Rp. 700,620,000.

In the Budget of the Office of Women Empowerment, Child Protection, Population and Family Control Planning in 2019, the budget allocation for Gender Equality provided for the Program of Information Material Development for Child Care and Development with a budget allocation of Rp. 188,975,000, -

2. The Office of Health

In the Health Office Budget in 2018, the Gender Equality budget is allocated to:

- a. Program for Infectious Disease Prevention and Control with a budget allocation of Rp. 469,870,000;
- b. Program for Health Promotion and Community Empowerment with a budget allocation of Rp. 740,270,000;
- c. Program for Health Service Standardization with a budget allocation of IDR 500,000,000;
- d. Program for Maternal and Child Safety Improvement with a budget allocation of Rp. 515,729,000;
- e. Program for Community nutrition improvement with a budget allocation of Rp. 1,199,440,000; and
- f. Program for Healthy Environment Development with a budget allocation of Rp. 205,775,000.

In the Health Office Budget in 2019, the Gender Equality budget is allocated to:

- a. Program for Health Promotion and Community Empowerment, with a budget allocation of Rp. 149,969,500;
- b. Program for Health Service Standardization with a budget allocation of IDR 500,000,000;
- c. Program for Procurement, Improvement of Facilities and Infrastructure for Hospitals / Mental Hospitals / Lung Hospitals / Eye Hospitals with a budget allocation of Rp. 281,067,500;
- d. Program for Maternal and Child Safety Improvement with a budget allocation of Rp. 540,230,000;
- e. Program for Individual Health Service with a budget allocation of Rp. 1,172,379,816,
- f. Program for Healthy Environment Development with a budget allocation of Rp. 369,920,000; and

- g. Program for Infectious Disease Prevention and Control with a budget allocation of Rp. 97,808,000.

3. The Office of Education

In the Education Office Budget in 2018, the Gender Equality budget is allocated to:

- a. Program for School Operational Assistance with a budget allocation of Rp. 65,000,000,000;
- b. Program for Senior High School Development with a budget allocation of Rp. 4,881,414,000, - ;
- c. Program for Vocational High School Development with a budget allocation of Rp. 2,735,840,000;
- d. Program for Special Education Development, Early Childhood Education Assistance Task and Basic Education with a budget allocation of Rp. 1,834,955,000; and
- e. Program for School Operational Assistance with a budget allocation of Rp. 850,000,000.

In the Education Office Budget in 2019, the Gender Equality budget is allocated to:

- a. Program for Senior High School Development with a budget allocation of Rp.28.830.863.500,
- b. Program for School Operational Assistance with a budget allocation of Rp.75.000.000.000,-, and
- c. Program for Special Education Development, Early Childhood Education Assistance Task and Basic Education with a budget allocation of Rp.6.603.944.000,-

4. Discussion

Gender-integrated budget analysis in this study has limitations, because it does not have gender-disaggregated data, so it cannot yet be analyzed from the mainstreaming side (disaggregated beneficiaries). The allocation is seen from the title of the activity, the output of the activity and the benefits of the activity in general which are illustrated in the form Budget Implementation Document of Regional Work Units (DPA SKPD 2.2).

As a suggestion for this research:

1. Advocacy of leaders and policy makers is needed regarding an understanding of the concept of gender and PUG and its benefits.
2. Supervision from Bappeda, BPKPD, Dinas P3AP2KB and Inspectorate assisted by a gender working group is required during the preparation of the Government work plan (Rencana Kerja Pemerintah or RKP) and during budget allocation, so that the implementation of gender-responsive program can be conducted.

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