



## Gender Perspective In Budget Planning: A Phenomenological Study On The Preparation Of The Regional Budget In Majene Regency

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### Abstract

This study explores the implementation of gender-responsive budgeting in the planning and budgeting process in Majene Regency, West Sulawesi. The main issue addressed is the low participation of women in budget decision-making, leading to inequities in budget allocations that are not responsive to gender needs. The study aims to gain a deeper understanding of how gender perspectives are integrated into the formulation of the Regional Revenue and Expenditure Budget (APBD). The research employs a descriptive qualitative and quantitative approach with a case study methodology, including in-depth interviews and participatory observation. The findings reveal that despite policies promoting gender mainstreaming, implementation faces several challenges, including institutional resistance and a lack of capacity and understanding regarding the importance of gender perspectives. The novelty of this study lies in its in-depth analysis of the barriers and opportunities in implementing gender-responsive budgeting at the local level, along with recommendations for enhancing the effectiveness of these policies to achieve more inclusive and sustainable gender equality.

**Keywords:** Gender Budgeting, Gender Mainstreaming, APBD, Gender Equality

### Abstrak

Studi ini mengeksplorasi implementasi anggaran responsif gender dalam proses perencanaan dan penganggaran di Kabupaten Majene, Sulawesi Barat. Isu utama yang dibahas adalah rendahnya partisipasi perempuan dalam pengambilan keputusan anggaran, yang menyebabkan ketimpangan dalam alokasi anggaran yang tidak responsif terhadap kebutuhan gender. Studi ini bertujuan untuk mendapatkan pemahaman yang lebih mendalam tentang bagaimana perspektif gender diintegrasikan ke dalam penyusunan Anggaran Pendapatan dan Belanja Daerah (APBD). Penelitian ini menggunakan metode deskriptif dengan pendekatan kualitatif dan kuantitatif dengan metodologi studi kasus, termasuk wawancara mendalam dan observasi partisipatif. Temuan-temuannya mengungkapkan bahwa meskipun ada kebijakan yang mendorong pengarusutamaan gender, pelaksanaannya menghadapi beberapa tantangan, termasuk resistensi kelembagaan dan kurangnya kapasitas dan pemahaman mengenai pentingnya perspektif gender. Kebaruan dari penelitian ini terletak pada analisis mendalam mengenai hambatan dan peluang dalam menerapkan penganggaran yang responsif gender di tingkat daerah, disertai dengan rekomendasi untuk meningkatkan efektivitas kebijakan ini untuk mencapai kesetaraan gender yang lebih inklusif dan berkelanjutan.

**Kata Kunci:** Anggaran Gender, Pengarusutamaan Gender, APBD, Kesetaraan Gender

## INTRODUCTION

The implementation of decentralization and autonomy in Indonesia commenced in 2001 with the enactment of Law No. 22/1999 on Regional Government and Law No. 25/1999 on Financial Balance between Central and Regional Governments. The aforementioned legislation effectively transferred the majority of public service functions and administrative responsibilities from the central government to local governments. Subsequently, in 2004, the Law on Local Government was updated to Law No. 32, which emphasized community involvement in local policy development, budget management, public services, and local revenue. However, as Law No. 32 of 2004 was considered no longer aligned with current conditions and the needs of state administration, this law was then revised into Law No. 23 of 2014 on Local Government.

The reformed local financial regulations are of paramount importance for the establishment of efficacious governance at the regional level and for the incorporation of gender considerations in development. It is imperative that gender-neutral budget policies be implemented, given the minimal involvement of women in various fields as planners and decision-makers. Moreover, the exclusive decision-making authority of men in the legislative body concerning the regional budget results in a lack of comprehension of women's requirements. There are no similarities between the issues, needs, and interests of women and men, which frequently results in women not benefiting from existing budget policies. To this end, it is imperative to implement budget allocations that give due consideration to gender differences. Pro Gender Budgeting, or gender-based budgeting, is not merely an option; it is a fundamental commitment on the part of the government to establish gender equality in budget allocations. One crucial reason for implementing Pro Gender Budgeting is to ensure that budget allocations are precisely targeted and aligned with needs through gender analysis (Mohamad Khusaini, Khusnul Ashar, 2021).

One of the fundamental tenets of the Gender Mainstreaming (PUG) strategy is the incorporation of a gender-sensitive approach into the planning and budgeting process. Budgets serve as a vital instrument for countries to undertake constructive measures to address gender disparities, with the objective of eliminating gender gaps in the development process. The concept of gender mainstreaming was first formally introduced at the 4th United Nations Conference on Women in Beijing in 1995 (Martiany, 2011). The definition most commonly utilized by development institutions and various countries is that provided by the United Nations Economic and Social Council (ECOSOC) in 1997. In accordance with the definition provided by the United Nations Economic and Social Council (ECOSOC), gender mainstreaming is a process that assesses the impact or influence of any planned action on both women and men. This is applicable to legislation, policies, and programs across a range of sectors and levels (Ayissa Tazkia et al., 2022). The absence of a gender perspective in development budget policies, whether at the federal or local level (APBN or APBD), can be attributed to the limited involvement of women in political, economic, social, cultural, and religious sectors as planners and decision-makers. Consequently, women are unable to fully benefit from the development budget policies set by the government (Oktaria, 2015).

Planning is an indispensable element in the execution of all types of activities, whether they are routine tasks in daily life or on a broader scale, such as within a country. Planning is frequently employed to enhance effectiveness and efficiency in attaining desired objectives. Conyers and Hills (Nursini, 2010) characterise planning as an ongoing process entailing the selection of optimal courses of action from the array of potential resource utilisation strategies, with the objective of reaching specific future goals. In contrast, Jhingan defines planning as a technique or method to

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achieve objectives in order to realise particular aims and targets that have been previously determined and well-formulated by the Central Planning Agency.

The objective of the budgeting process is to enhance the efficiency and equity of the provision of public goods and services by the government. Furthermore, this process strives to align spending with priority objectives and enhance transparency and accountability of the government to the public. At the regional level, the formulation of the Regional Long-Term Development Plan (RPJPD) serves as the foundation for the subsequent design of the Regional Medium-Term Development Plan (RPJMD). The subsequent stages of the process entail the formulation of the RKPDP, RENSTRA-SKPD, and RENJA-SKPD, which are then superseded by the drafting of the RAPBD/APBD. This sequence of events is designed to yield a unified regional planning framework, informed by comprehensive consultations with the local community, collectively known as Musrenbang (Development Planning Deliberation)

The fifth goal of the SDGs (Sustainable Development Goals) is to achieve gender equality and empower all women and children, which represents a significant advancement in global efforts to promote gender equality. As revealed by the 2018 UNFPA report, women constitute six out of ten of the world's poorest people. To address this inequality in the context of budgeting, an effective approach is to implement budget planning that incorporates a gender perspective (Kurniawan & Fridiyanti, 2023). Discussions on gender offer an interesting and relevant perspective to apply, paying particular attention to society as a whole. The discourse surrounding gender and related issues has been expanding, raising profound questions about equality between men and women (Selvira Pebby, 2021).

In response to the central government's policy on gender equality in budgeting, the Majene Regency Government has established a Gender Mainstreaming Task Force as a concrete step towards achieving this goal. The formation of this team is governed by a Regent's Decree, which is ratified on an annual basis. It is anticipated that the team will fulfill its obligations in an efficacious manner, encompassing the formulation, implementation, monitoring, and evaluation of policies and developmental activities within the confines of Majene Regency. Furthermore, the regional medium-term development plan incorporates a gender development plan. In light of the reforms to regional financial management, it is anticipated that enhanced governance will be attained, thereby creating an opportunity to prioritize the gender dimension in the development process (PERBUP, 2022). Nevertheless, in practice, the representation of the interests and needs of the community, particularly those of women and the poor, remains inadequate. In order to enhance support for women, the government issued Presidential Instruction No. 9 of 2000 on Gender Mainstreaming in National Development. The rationale behind the adoption of this policy was the relatively low level of participation of women in decision-making processes across a range of sectors, including politics, economics, social, cultural, and religious. Consequently, women frequently fail to reap the benefits of budgetary policies. To rectify this shortcoming, the implementation of gender-responsive budgeting is imperative, as delineated in the Majene Regency RPJMD for 2021-2026, which aspires to attain a Gender Development Index score of 96.75 points by 2026 (PERDA, 2021). The commitment to gender development can be actualized through the allocation of the designated budget.

The objective of implementing gender-responsive budget planning is to foster equity in access, benefits, and participation in decision-making and resource management. This approach aims to integrate a gender perspective as a fundamental element at each stage of the process, from the initial planning and formulation to the implementation, monitoring, and evaluation of policies

and development programs. Despite the efforts of numerous governmental institutions and local authorities to adopt gender-responsive budgeting, in many instances, the approach remains largely a formality. This study aims to critically assess the implementation of gender-based budgeting within the Government of Majene Regency, West Sulawesi Province. The findings of this research are expected to provide insights into the practical realities of gender-based budgeting and offer recommendations for the Majene Regency Government to develop more gender-responsive policies in the future.

## LITERATURE REVIEW

### *Sustainable Development Goal (SDGs)*

The Sustainable Development Goals (SDGs) constitute a global development framework and a negotiating guide among countries worldwide. Following the conclusion of the Millennium Development Goals (MDGs) in 2015, the Sustainable Development Goals (SDGs) were established as a 15-year framework, extending until 2030. In contrast to the Millennium Development Goals (MDGs), which employed a more bureaucratic and technocratic methodology, the formulation of the SDGs adopted a more inclusive approach, engaging a diverse range of stakeholders, including civil society organizations (CSOs). This strategy was designed to facilitate broader and more representative participation in the planning and implementation of global development goals (Wahyuningsih, 2018).

The Sustainable Development Goals (SDGs) encompass four dimensions: human development, economic development, environmental sustainability, and governance. These dimensions are consistent with the concept of sustainable development, which strives to achieve equilibrium between three fundamental dimensions: environmental, social, and economic. One of the SDG goals that has yet to be achieved in many parts of the world is gender equality (Dello Strologo et al., 2023). Notable areas of focus include equal access to education (Demaidi & Al-Sahili, 2021; Koissy-Kpein, 2020; Zabaniotou, 2020), and gender equality in employment opportunities (Kemechian et al., 2023). This study aims to examine the extent to which the implementation of SDG 5 (gender equality) is reflected in the budget planning processes of local governments. The incorporation of gender elements in regional development planning is crucial for achieving equitable development. Local policymakers must consider gender as a strategic value that should be integrated into all programs and activities of public sector organizations (Galizzi et al., 2023).

### **Basic Concepts of Gender**

Some individuals may already possess an accurate comprehension of the term "gender," yet for others, further clarification is still necessary. The term "gender" is frequently misunderstood, not only by the general public but also within academic circles. Many scholars still lack a comprehensive understanding of what gender truly signifies. This is evidenced by the frequent use of the term "gender" to refer exclusively to women. Furthermore, the pronunciation of the term "gender" also reflects a lack of understanding. Some individuals pronounce it as "jender" or "gender" (Made Wiasti, 2017). It is important to note that gender is a concept that refers to a system of roles and relationships between women and men. These roles and relationships are not determined by biological differences but rather by social environments (Vitalaya Sjafrri hubeis, 2010).

The concept of gender is a social construct that is not genetically determined. Rather, it is shaped and transformed within the context of various factors, including geographical location, historical period, cultural traditions, racial and ethnic background, social status, religious beliefs,

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national ideologies, and the intertwined influences of political, legal, and economic systems. Consequently, gender is not an immutable divine decree, but rather a malleable and relative social construct (Rahayu, 2017). Two distinct theoretical frameworks have been proposed to elucidate the social dynamics between men and women with respect to the concepts of gender equality and justice. These are the Nature Theory and the Nurture Theory. The Nature Theory pertains to all intrinsic characteristics of humans, irrespective of gender. In contrast, the Nurture Theory places emphasis on characteristics attributed to individuals, which can be applied to both men and women (Saraswati, 2013). To clarify the nuances of gender, it is essential to delineate the concepts of sex and inherent nature. These concepts are intertwined and frequently conflated with the concept of gender. For instance, the assumption that "household chores are tasks that should be done by women" is a misguided generalization.

In light of the aforementioned explanation, it can be posited that gender pertains to the socially and culturally constructed disparities between men and women, encompassing roles, behaviors, and characteristics deemed appropriate for each sex and interchangeable. As defined by the Ministry of Women's Empowerment and Child Protection of the Republic of Indonesia (Kemen P3A RI, 2010) gender is a concept that pertains to the differences in roles and responsibilities between men and women, shaped by social and cultural contexts, and is subject to change. From a variety of viewpoints, it can be posited that gender is a concept utilized to differentiate between men and women from a social and cultural vantage point. In this context, the differences between men and women are defined from a non-biological perspective (Liufeto & Angi, 2019). Does the term "gender" exclusively pertain to women? The answer is in the negative. In society, a considerable number of government officials and academics continue to frequently associate gender with women. However, based on the aforementioned explanation, it can be concluded that gender concerns both men and women, and is not solely associated with women. Why is gender often associated with women? Historically, the focus on gender has often been directed toward women, who have been perceived as more disadvantaged compared to men in terms of decision-making, key roles in politics, government, and family life. Essentially, gender equality refers to equal treatment for both men and women (Irfani, 2018).

In practice, as postulated by Fakhri (Made Wiasti, 2017) this dichotomy of roles has resulted in various forms of gender injustice, including marginalization, subordination, and the perception of insignificance in political decisions. Furthermore, this results in the creation of stereotypes or negative labeling, violence, heavier and longer workloads (burden), and the socialization of gender role ideology. As Nurhaeni (Nurhaeni, 2017) posits, gender equality signifies the provision of equivalent conditions and positions for both women and men, thereby facilitating their ability to access opportunities and rights as human beings. This, in turn, enables them to assume roles and engage in various development activities, while also allowing them to equally enjoy the benefits with balanced outcomes. In contrast, gender equity denotes the fair treatment of women and men throughout the entirety of the development policy process, taking into account their disparate experiences, needs, challenges, and barriers as women and men. Gender roles vary across countries due to the influence of local factors, including culture, tradition, and the distinctive social dynamics of each community. Consequently, the comprehension and implementation of gender-related issues are significantly shaped by the cultural context and social development in each region (Wiasti, 2017).



### **Gender-Responsive Budgeting (GRB)**

The Sustainable Development Goals (SDGs) encompass four dimensions: human development, economic development, environmental sustainability, and governance. These dimensions are consistent with the emerging concept of sustainable development, which strives to achieve equilibrium between three fundamental dimensions: environmental, social, and economic. One of the SDG goals that has yet to be fully achieved on a global scale is gender equality (Dello Strologo et al., 2023), The dominant topics in this area include equality in education (Demaidi & Al-Sahili, 2021; Koissy-Kpein, 2020; Zabaniotou, 2020), and gender equality in access to employment opportunities (Kemechian et al., 2023). This study aims to examine the extent to which SDG Goal 5 (gender equality) is reflected in the budget planning processes of local governments. The incorporation of gender perspectives into regional development planning is a vital aspect of achieving equitable development. Local policymakers must recognize gender as a strategic value that should be integrated into all programs and activities of public sector organizations (Galizzi et al., 2023).

Gender-responsive budgeting (GRB) is not merely a process of planning and allocating specific funds for gender-related initiatives; rather, it is a methodology that aims to ensure that the entire planning and budgeting process provides balanced benefits for both women and men. This principle implies that: GRB is not a discrete program or budget for women and men; rather, it is a budgeting model that seeks to bridge the gaps in status, roles, and responsibilities between them. GRB is not a basis for requesting additional budget allocations. Furthermore, it does not necessarily entail the introduction of new programs and budgets specifically designed for women's programs. Additionally, GRB does not imply that 50% of programs and funds should be allocated to women and 50% to men in every activity (Permen P3A RI, 2014).

Consequently, the implementation of Gender-Responsive Budgeting (GRB) is imperative (Taneo & Angi, 2022). In order to address the challenges and inequalities that constrain women, it is necessary to implement gender-responsive fiscal policies. Fiscal measures have disparate impacts on men and women, and budgeting that does not consider gender equity gives rise to the phenomenon of "gender blindness" in fiscal planning (Amal & No, 2023). The objective of GRB is to provide equitable support to society as a whole, with a particular emphasis on human development and the identification and addressing of specific needs that differ between men and women. In practice, the budget aims to address diverse needs based on factors such as geographic location (e.g., differences between rural and urban areas), levels of ability (e.g., individuals with and without disabilities), and age groups (e.g., children, adolescents, and the elderly). Accordingly, the objective of gender-responsive budgeting (GRB) is not merely to allocate funds for the purpose of gender mainstreaming; rather, it is also to ensure that the overall budget is structured in a manner that ensures the equitable distribution of benefits across all genders.

### **Budgeting**

A budget is defined as a statement of estimated performance to be achieved over a specified period of time, expressed in financial terms. Budgeting, on the other hand, is a process or method for preparing a budget (Mardiasmo, 2018). Budgeting is a process of preparing financial plans, namely income and financing, and then allocating funds to each activity in accordance with the functions and objectives to be achieved. Subsequently, these activities are grouped into programs based on the duties and responsibilities of specific work units. According to Rubenstein, public budgeting can be defined as "*a plan for introducing programs dealing with objectives and*

*goals within a period, including an estimate of resources required, usually compared with past periods and showing future requirements" (Nurkholis, 2019).*

One of the most pivotal responsibilities of local government is the prudent management of financial resources and budgetary allocations. A local budget represents the financial planning of a local government in terms of the projected expenditure over a specified period, typically one year. The local budget serves as a pivotal policy instrument for local governments. It is therefore imperative to direct attention towards budget preparation and implementation measures that support activities or programs deemed important and desirable by the region in question. It is anticipated that the implementation of fiscal decentralization will result in budget allocations that are fully reflective of the needs and preferences of local communities. In the context of regional planning, planning is defined as the process of preparing a vision, mission, and program in the context of service to the community. This process entails considering the availability of resources owned by the region in an effective and efficient manner, as well as the sustainable aspects of the availability of these resources (Afiah & Mulyani, 2020).

### **Regional Budget (APBD)**

The Regional Budget (APBD) is a financial plan prepared by the local government on an annual basis and subsequently approved by the Regional People's Representative Council (DPRD) (Sujarweni, 2021). The regional budget represents a financial plan that serves as the foundation for the organization of public services. In Indonesia, the regional budget document for provinces, districts, and cities is designated the Regional Revenue and Expenditure Budget (APBD). Local governments undoubtedly possess a comprehensive understanding of the potential inherent in their respective jurisdictions. Accordingly, the Regional Budget (APBD), which is essentially a quantitative breakdown of the goals and objectives of the local government as well as the primary tasks and functions of work units, must be structured in a manner that prioritizes the achievement of specific performance outcomes. In other words, the APBD must be capable of providing a comprehensive overview of the financial requirements for achieving various objectives and the primary tasks and functions that must be carried out, in accordance with the prevailing conditions, potential, aspirations, and genuine needs of the community over a specified period of time (PA et al., 2023). The APBD is, in essence, a policy instrument utilized as a tool to enhance public services and community welfare within a given region (Harirah. MS et al., 2023). The budget preparation process entails the participation of two key entities: the executive branch of the government (i.e., the local government) and the legislative branch (DPRD). The preparation of the APBD is conducted in advance through an agreement between the executive and the legislature.

### **RESEARCH METHOD**

The research method employed for the analysis of Gender Review in Regional Budget Planning is as follows: A phenomenological study on the preparation of the Majene Regency APBD employs a descriptive qualitative and quantitative method with a case study approach. A quantitative analysis is employed to elucidate the degree of alignment between the budget and the objective of gender equality, as espoused by the Millennium Development Goals (MDGs), namely the promotion of gender equality and the empowerment of women. Qualitative descriptive methods are employed to elucidate the nuances of gender review in local budget planning (Oktaria, 2015). A phenomenological approach was employed to explore the experiences and views of various stakeholders involved in APBD preparation, including government officials, DPRD members, and

communities. Data were collected through in-depth interviews and participatory observation to gain a comprehensive understanding of how gender issues are considered in budget planning. A case study approach was selected because this research aimed to uncover more in-depth phenomena about gender-based budgeting in the Majene Regency Local Government. The approach used to address this research problem employs an interactive model of analysis.

## RESULTS AND DISCUSSION

### Integration of Gender Perspective in Regional Budget (APBD)

In order to achieve effective governance, local governments must apply the fundamental principles of good governance, including through the practices of transparency, active community participation, and government accountability. Local governments must fulfill these three conditions in order to achieve regional development goals. The implementation of governance aimed at improving people's welfare requires the full support of local governments. However, in practice, many regional development plans exclude community participation, particularly women. Women continue to face various forms of discrimination, including difficulties in accessing development planning, limited opportunities to participate, and persistent inequalities between women and men in politics, economics, and education.

In the planning of the Regional Budget (APBD) in Majene Regency, the integration of a gender perspective is imperative to ensure that the planning process and budget allocation are conducted equitably and effectively, thereby enabling the fulfillment of the needs and priorities of all genders. In order to integrate a gender perspective in policy and practice, Majene Regency has issued two regulations: Regent Regulation Number 10 of 2022 on "Gender Mainstreaming Regional Action Plan" and Majene Regency Regional Regulation Number 6 of 2021 on "Gender Mainstreaming." This action was undertaken in response to the persisting prevalence of gender inequality, particularly within the employment sector in Majene Regency. This initiative is of great significance, as the advancement of gender equality represents a pivotal undertaking that must be undertaken by the regional government. The involvement of all societal levels, both male and female, as development resources is a fundamental prerequisite for the success of development programs at both the national and regional levels. The lack of gender-neutral development budget policies at the national and regional levels is a consequence of women's underrepresentation in political, economic, social, cultural, and religious activities as planners and decision makers. This situation precludes women from benefiting from the development budget policies established by the government (Oktaria, 2015).

The implementation of gender mainstreaming strategies in development in Majene Regency needs to be carried out at every stage of development, including planning formulation, implementation, monitoring and evaluation. Gender-responsive development requires the commitment and support of all stakeholders, including the legislature, local government, the business community, law enforcement officials, and the general public. It aims to continuously develop a gender perspective by taking into account the aspirations, experiences and needs of men and women fairly and equally in development in all sectors. The implementation of the gender mainstreaming in development strategy is closely linked to planning, starting with the preparation of the Regional Long Term Development Plan (RPJPD), which is then used as a reference for the preparation of the Regional Medium Term Development Plan (RPJMD). After that, the process continues with the preparation of the RKPD, RENSTRA-SKPD, RENJA-SKPD and finally with the preparation of the RAPBD/APBD.

In order to create a budget that incorporates a gender perspective, it is optimal to utilize an analytical approach that considers the authentic needs of each gender group. One potential



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mechanism for achieving this is the Musrenbang (Development Planning Consultation), which can be utilized to gain insight into the aspirations of the community, particularly those of women. The Musrenbang mechanism plays an instrumental role in Indonesia's regional development planning process, facilitating engagement with a diverse array of stakeholders, including community members, local government officials, and representatives from the private sector. The incorporation of a gender perspective into the regional budget planning process, facilitated by Musrenbang, represents a pivotal step in guaranteeing the fairness and responsiveness of policies and budget allocations to the needs of all genders. The Musrenbang forum represents a significant opportunity for the identification and discussion of the needs and priorities of different gender groups in the context of local development planning. The incorporation of a gender perspective within the Musrenbang framework can facilitate the equal representation of women's and men's voices and ensure the specific needs of both genders are taken into account in the formulation of development plans. It is crucial to gather pertinent gender-specific data and conduct comprehensive analysis during the Musrenbang process to identify any existing inequalities or particular needs that require attention. It is also imperative to ensure that gender representation in this forum is maintained in order to guarantee active participation from all parties. Subsequently, the resulting development plan should reflect the identified gender priorities, and budgetary resources should be allocated to programs that address these gender inequities. It is also imperative to conduct ongoing monitoring and evaluation of the impact of policies and programs. This will enable an assessment of whether budget allocations are actually meeting gender needs in an equitable manner, and if adjustments are required, these can be made. This approach allows Musrenbang and APBD to work together to support more inclusive and gender-equitable development, ensuring that all gender groups benefit equally from local development efforts. APBD is essentially one of the policy instruments used as a tool to improve public services and community welfare in a region (Harirah. MS et al., 2023).

### Challenges and Obstacles in Implementing a Gender Perspective

The integration of a gender perspective into policies and programs encounters considerable challenges and obstacles. The **First** or most significant challenge is the apathy of women with regard to the budgeting process. The dearth of women in decision-making roles is a principal factor contributing to women's apathy with regard to the budgeting process. In some instances, the representation of women in influential political and administrative roles within the budget planning and utilization process remains inadequate. This is exemplified by the situation in Majene Regency, where the proportion of female officials at the echelon II, III, and IV levels is 42%, 32%, and 27%, respectively. Furthermore, only 20% of legislative members are women, which falls short of the legal requirement of a minimum of 30%. These constraints have curtailed women's involvement in determining spending priorities and influencing policies that affect their welfare. In the absence of adequate representation, women's concerns and perspectives may not be duly considered in the budgeting process. Furthermore, women's apathy in budgeting is often also due to the inability to identify and understand women's specific needs. In the absence of reliable data and a comprehensive gender analysis, the specific needs of women—such as access to capital to support the expansion of employment in the micro-enterprise sector and women's underrepresentation in musrenbang—may be overlooked. The absence of accurate gender data and gender-sensitive analysis can result in budget allocations that fail to align with women's needs.

Secondly, the integration of a gender perspective in planning and budgeting is frequently met with various forms of resistance. In the context of Majene District, this is particularly evident in efforts to implement gender-responsive budgeting (GRB). The following are some of the more profound reasons behind the resistance that occurs, including: (1) Alterations in Process and Priorities: Some parties express concern that the incorporation of a gender perspective may alter

existing priorities or result in an increased workload. In Majene District, this can be observed in several Regional Apparatus Organizations who perceive that incorporating gender analysis into budget planning will complicate their existing processes. They express concern that it will divert attention from the established priorities or introduce complexity to budget management. (2) Uncertainty of Benefits and Impacts: Resistance can also emerge due to uncertainty about the tangible benefits of integrating a gender perspective. In the Majene district, there are concerns among some parties about the potential efficacy of the GRB implementation and whether it will result in meaningful outcomes or merely add an administrative burden. Some Regional Apparatus Organizations have not clearly discerned how gender analysis can contribute to superior outcomes in the local context, which has made them reluctant to adapt to the changes. (3) Impact on Budget and Resources: Concerns about the impact of changes on existing budgets and resources are also a significant factor. In Majene district, many Regional Apparatus Organizations face limited resources, both in terms of budget and manpower. GRB implementation requires specialized training, analytical instruments, and additional time allocation. In circumstances where resources are scarce, there is a concern that this addition will place an undue burden on existing budgets and result in the diversion of resources from other priorities. (4) Compliance with Regulations: Despite the issuance of Regent Regulation Number 10 of 2022 and Regional Regulation Number 6 of 2021 on Gender Mainstreaming by the Majene District, there is a dearth of evidence that these regulations have been effectively implemented by Regional Apparatus Organizations. This demonstrates a discrepancy between the established policy and its implementation in practice. The absence of supervision from the Inspectorate or BAPPEDA also contributes to this non-compliance. GRB should be integrated as a prerequisite in planning stages such as the Work Plan (RENJA), Budget Work Plan (RKA), and Budget Implementation Document. However, in the absence of rigorous supervision and effective review mechanisms, many Regional Apparatus Organizations neglect this obligation.

Thirdly, a lack of comprehension and awareness of the significance of a gendered perspective frequently constitutes an obstacle. It is not uncommon for government officials, planners, and interested individuals to lack a comprehensive understanding of the impact of gender inequality on various aspects of daily life or the ways in which a gender perspective can be effectively integrated into policy-making processes. Consequently, there are still numerous Regional Apparatus Organizations that have not incorporated a Gender Responsive Analysis (GRA) into their budgets. This is largely due to the absence of an emphasis on integrating GRB into the budgetary process. One of the primary reasons for this lack of emphasis is that policymakers and budget planners may not possess a comprehensive understanding of the concepts and methodologies associated with GRB. For instance, in circumstances where training is insufficient, policymakers may be deficient in their comprehension of the methods for gathering pertinent data on gender and the subsequent analysis thereof, which is necessary for the formulation of well-informed decisions. Additionally, there is often a lack of awareness regarding the significance of a gender perspective. Although stakeholders are aware of the concept of GRB, they may not fully comprehend the significance of integrating a gender perspective into budget planning. Some may perceive GRB as inconsequential or as an additional burden in an already complex planning process. A lack of understanding of how gender disparities can influence policy and program outcomes, and the adverse effects on individuals' well-being, may result in inadequate support for implementing GRB.

Fourth, limited capacity and resources constitute significant obstacles to the implementation of a gender perspective. The incorporation of a gender perspective necessitates specialized training, the utilization of appropriate analytical instruments, and the allotment of additional time. A considerable number of government agencies lack the requisite capacity and resources to conduct a comprehensive analysis of gender-based differences or to implement policies that take these differences into account. This is attributable to the absence of Training of Trainers (TOT) initiatives

for gender-based budget planning within the Regional Apparatus Organizations of the Majene District government.

### **Impact of gender implementation on budget allocation**

The incorporation of a gender perspective in budgetary allocations in Majene District has the potential to exert a significant influence, particularly in light of the distinctive challenges confronting this region. The Majene District is confronted with a number of challenges that could be addressed through a more gender-responsive budget approach. One of the most pressing issues is the limited access to health and education services for women and children. By directing budget allocations to improve reproductive and maternal health facilities, it would be possible to reduce maternal and infant mortality and improve the general health of women in Majene, which currently remains a significant challenge. In the economic sphere, women in the Majene district are frequently engaged in informal employment or small business ventures, and encounter significant challenges in accessing capital and training opportunities. Budgetary allocations that provide support for women-run small businesses and facilitate access to training and credit can serve to economically empower women, enhance family welfare, and reduce income inequality. This is significant because it can enhance the economic contribution of women in the region and address existing inequalities. Furthermore, the issue of gender-based violence is a crucial concern in Majene. By allocating funds to construct and oversee service centers for victims of violence and supporting social protection programs, the local government can provide more effective assistance. This not only offers immediate protection but also helps mitigate the long-term impact of domestic violence and enhance social welfare in the area.

The issue of women's participation in decision-making is also worthy of consideration. The representation of women at the government level and in decision-making processes in Majene remains constrained, which frequently results in the formulation of policies that are less responsive to the needs of women. Allocating greater financial resources to training and capacity building initiatives for women in politics and administration can enhance women's representation, guarantee that policies are more inclusive and responsive to the needs of all genders, and reinforce democratic principles at the local level. Furthermore, the implementation of a gender analysis in the allocation of resources can enhance the efficacy of programs and policies. The utilisation of gender data enables local governments to identify deficiencies in existing policies and to reallocate resources in order to rectify these shortcomings. This facilitates the optimal deployment of resources to attain desired societal outcomes. Furthermore, budgetary allocations that incorporate a gender perspective can mitigate social and economic risks, particularly among vulnerable households. Social protection programs tailored to gender needs can assist in reducing poverty, which is often more acute for women and children. This assistance can enhance the economic resilience of families and contribute to reducing social inequality in Majene. The incorporation of a gender perspective in budgetary allocation in Majene Regency facilitates more sustainable development by incorporating global objectives such as gender equality and poverty alleviation. By formulating budgets that meticulously contemplate gender requirements, local governments can establish more equitable and efficacious policies. This confers direct advantages to individuals and fortifies the social and economic framework of Majene District, contributing to more inclusive and equitable development.

### **CONCLUSIONS**

The incorporation of a gender perspective in the planning of the Regional Budget (APBD) in Majene Regency represents a strategic advance towards the realization of more inclusive and effective governance. Despite the introduction of gender mainstreaming policies through Regent Regulation Number 10 of 2022 and Regional Regulation Number 6 of 2021, their implementation

continues to encounter considerable obstacles. Among the most significant challenges is the apathy of women in budgeting processes, which is largely attributed to the dearth of women in decision-making roles, both at the executive and legislative levels. This scarcity of female representation results in a notable absence of gender perspectives in budget planning and allocation procedures. The incorporation of a gender perspective in the planning of the Regional Budget (APBD) in Majene Regency represents a strategic advance towards the realization of more inclusive and effective governance. Despite the introduction of gender mainstreaming policies through Regent Regulation Number 10 of 2022 and Regional Regulation Number 6 of 2021, their implementation continues to encounter considerable obstacles. Among the most significant challenges is the apathy of women in budgeting processes, which is largely attributed to the dearth of women in decision-making roles, both at the executive and legislative levels. This scarcity of female representation results in a notable absence of gender perspectives in budget planning and allocation procedures. The implementation of social protection programs and the establishment of service centers for victims of gender-based violence can also contribute to the enhancement of social and economic well-being. Furthermore, enhancing the participation of women in decision-making processes and integrating a gender perspective in planning can facilitate the formulation of more equitable and inclusive policies. Through comprehensive gender analysis and continuous monitoring, budget allocations can be optimized to meet the needs of all genders and reduce social and economic inequality in Majene District. Therefore, integrating a gender perspective in the APBD can facilitate more sustainable and equitable development, enhance the overall welfare of society, and contribute to global development goals such as gender equality and poverty reduction.

## **SUGGESTIONS**

### **1. Practical Advice :**

- a) The Majene District Government should organize training and workshops that focus on gender responsive budgeting (ARG) for government officials and staff, including DPRD members. This is a crucial step to deepen their understanding and ability to incorporate a gender perspective in the planning and budgeting process. The training and workshops should be designed to enhance the quality of local government officials and staff. This can be achieved by focusing on the following key areas: Introduction to gender responsive budgeting (GRB), Incorporating a gender perspective in the planning and budgeting process.
- b) It is imperative to enhance the involvement of women in the budgeting process. This can be achieved by creating a conducive environment and implementing effective mechanisms that guarantee proportional representation of women in Musrenbang (Development Planning Consultation) and other related budgeting processes. Furthermore, it is crucial for the government to extend support, such as leadership training, to equip women with the necessary skills to assume pivotal roles in the decision-making process.
- c) The collection and utilization of gender data are essential for more precise analysis in planning and budgeting. To identify the disparate needs and priorities of men and women and to assess the effects of policies and budget distribution, this information must be used in a planned way. To achieve these goals, gender-sensitive data collection systems must be established.
- d) It is imperative that the Inspectorate, in collaboration with BAPPEDA, enhance the supervision and evaluation of the implementation of gender-responsive budgeting. A structured approach to supervision and assessment is vital to guarantee that the

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policies and programs developed are capable of genuinely addressing gender needs and achieving the intended outcomes.

- e) It is recommended that a separate budget be allocated for programs designed to enhance the economic empowerment of women. This should include provisions for facilitating access to capital for small businesses owned by women, entrepreneurship training, and micro-loan schemes. Such an initiative is likely to have a positive impact on the economic well-being of women and contribute to reducing economic disparities at the local level.
2. Theoretical suggestions:
- a) The development of a Gender Responsive Budget Model (GRBM) can be informed by this research, which can serve as a foundation for a more comprehensive theoretical model of GRB. The model could include variables such as women's participation, institutional capacity, and policy support, and their influence on more inclusive development outcomes.
  - b) A Gender Policy Impact Test could be a fruitful avenue for future research. Such an investigation could examine the concrete impact of gender-sensitive budget policies on public welfare, with a particular focus on women and children. This would contribute to the strengthening of theoretical arguments regarding the significance of the inclusion of gender perspectives in public policy.
  - c) The objective of this research is to develop a theory that links gender-responsive budgeting with the principles of social justice. This research could explore how fair budget allocations based on gender analysis can be utilized as a tool for realizing social justice in the context of local development.
  - d) The development of gender performance indicators requires further in-depth research to design and test specific performance indicators to measure the success of ARG implementation. These indicators can cover various aspects, including the level of women's involvement, accessibility of public services, and the economic impact of programs financed by local budgets.

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