

Responsive Gender on Budgeting Planning; A Compliance Audit Study on Public Sector

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Abstract

Penganggaran pemerintah daerah di Indonesia, khususnya di Kota Makassar belum berperspektif gender. Persoalan penganggaran tersebut, lebih diakibatkan oleh faktor manusia yang berbeda secara sosial dan budaya, sehingga menciptakan kebijakan yang bias. Dampak yang muncul seringkali tidak membawa manfaat yang sama bagi perempuan dan laki-laki. Penelitian ini bertujuan untuk menganalisis dan mengkaji bagaimana isu integrasi gender responsive budget dalam perencanaan dan penganggaran pada Dinas Kesehatan untuk anggaran tahun 2020. Penelitian ini merupakan penelitian kualitatif dengan pendekatan studi kasus. Teknik pengumpulan data dengan wawancara dan dokumentasi. Hasil penelitian menunjukkan bahwa alokasi anggaran responsif gender dengan persentase yang sangat minim hanya 2,33% dari anggaran belanja langsung, Terdapat 12 pos anggaran atau kegiatan dalam alokasi anggaran yang berbasis gender. Alokasi anggaran untuk kesetaraan gender menunjukkan persentase yang sangat minim hanya 0,09% dari anggaran belanja langsung dan terdapat 1 (satu) pos anggaran atau kegiatan dalam alokasi anggaran khusus berbasis gender, yakni pada pos anggaran yang tercantum dalam laporan Pendapatan Asli Daerah dan Anggaran Belanja (APBD). Sedangkan untuk alokasi anggaran kelembagaan untuk kesetaraan gender, tidak ditemukan adanya alokasi atau pos anggaran dari total Anggaran Pendapatan dan Belanja Daerah yang ada. Dinas Kesehatan Kota Makassar dalam melaksanakan PPRG menghadapi dua kendala yaitu kendala struktural dan kultural, sehingga hal tersebut menjadi tantangan dalam mewujudkan penganggaran yang lebih responsif terhadap kesetaraan gender. Implikasi dari penelitian ini adalah perlunya pemerintah meningkatkan komitmen dan mendorong strategi penganggaran yang berbasis gender, yang mampu memecahkan berbagai macam persoalan kendala struktural maupun kultural, sehingga misi kesetaraan gender tersebut menjadi lebih inklusif.

Keywords: Budgeting, Gender, Compliance Audit.

INTRODUCTION

In this era, the world's attention to gender issues seems quite serious, as evidenced by the inclusion of this issue as one of the seventeen points of the Sustainable Development Goals agreement (Agarwal 2018). Seeing the reality that the representation of the interests and needs of the community, especially women and the poor, is still far from actual expectations, the Government issued Presidential Instruction No. 9 of 2000 concerning Gender Mainstreaming in National Development. This policy is intended for all work programs to achieve gender justice and equality in responding to community needs.

The achievement of gender responsive development is not yet optimal because public policy does not take place in a vacuum. According to Bernheim (2009) public bureaucracies

as implementers of public policies often have values that conflict with these strategic issues, so they do not have enough energy to make various innovative and creative efforts in dealing with these strategic issues, there are same opinion about this discussion (Poirot 2007; Start et al. 2005; Ankarloo and Palermo 2004; Dequech 2003; Zenger, Lazzarini, and Poppo 2002). This will harm the people, especially women because so far the proportion of the budget for the benefit of women is very small, which is less than 5% of the total budget. Seguino (2016) concluded that local government budgets in Indonesia do not yet have a gender perspective. The budget is more of an aggregate financial allocation, so that socially and culturally different, even differentiated, human factors are unthinkable. As a result, there are biased policies that do not bring equal benefits to women and men.(Turan and Senturk 2016; Pearse and Connell 2016; Bernheim et al. 2009; Zulfiqar 2017)

Gender equality published by Date-Bah and Zhang (2000) is defined as a situation in which women and men have equal conditions to be able to realize their full rights as human beings and to be able to contribute to the state, and to benefit from the development of education, health, economy, law, social, cultural and political. As stated in Article 27 of the 1945 Constitution that guarantees equal rights for all citizens, both men and women, including children before the law. Gender justice refers to the fair treatment of men and women based on their needs. This includes equal treatment, as well as different but equivalent treatment in terms of rights, benefits, obligations, and opportunities. This is a smart development, because in fact the problem of inequality in the relationship between men and women is largely shaped by the socio-cultural distinction between the construction of "women" and "men", and not biologically sex or gender (Razzu and Singleton 2018).

The total population of Indonesia is 271.34 million people, of which 49.75% are women. Of the total female population, 65.71% are of productive age (BPS South Sulawesi, 2020). Most studies prove that women are agents of development as a potential national asset, and their role as significant contributors is needed in economic development. Starting from the development of the reform era which focused on Women and Development a development strategy that put women as assets and targets, not a burden of development (women as biological reality), then changed to Gender and Development (GDP) focusing its movement on gender relations in life and then changed to Women's Empowerment, finally changed to Gender Mainstreaming (PUG) since the issuance of the Presidential Instruction in 2000 until now. The empowerment of women in the economic field is one indicator of the increase in the development index. In Indonesia, the benchmark for evaluating the success of development in realizing gender equality and justice between provinces in Indonesia is the Gender Equality and Justice Index to be able to complement the Gender Inequality Index (GIE) developed by UNDP (Eden and Wagstaff, 2021).

To find out gender responsive planning and budgeting policies, it can be seen from the government's fiscal policy, which is described in The regional budget or the Regional Revenue and Expenditure Budget (APBD) is the main policy instrument for regional governments because the APBD functions as a government fiscal policy tool and is also used to stabilize the economy and encourage economic growth (Munchen 2018; Piguillem and Riboni 2015; Aldy et al. 2015; Wang and Zhang, n.d.).

APBD is a regional government work plan expressed in monetary units (rupiah) within a certain period (one year). The direction of the government's fiscal policy can be known, so that economic predictions and estimates can be made which can then affect the rotation of the economy (Ogbuagu and Ewubare 2019). The budget is a report containing state/regional revenues and expenditures. The report sets out the targets to be achieved by the government in revenue and expenditure receipts. Government policies, both central and regional, are included in the budget. Every year the process of preparing the budget is often a major public spotlight issue.

Funding support for development related to efforts to achieve gender mainstreaming can be demonstrated since budgeting. The Gender Responsive Budget is one of the budgets regulated in the Minister of Finance Regulation (PMK) No. 119/PMK02/2009 concerning guidelines and review of work plans and budgets of state ministries/institutions for compiling, reviewing, approving and implementing the 2010 budget implementation schedule. PMK 143/2015 which regulates new matters related to budgeting, one of which is the Implementation of Gender Responsive Budgeting. The strategy to realize a gender responsive budget needs to be based on the integration of gender issues in the preparation of the National/Regional Long-Term Development Plan (RPJPN/D), the National/Regional Medium-Term Development Plan (RPJMN/D), KL and Regional Strategic Plans, and Annual Work Plans through the preparation of Gender responsive RKA-KL.

Economic inequality in South Sulawesi has widened in recent years. This is recorded in the latest data from the Central Statistics Agency (BPS) which released the level of economic inequality in the population of South Sulawesi as measured by the Gini ratio, reaching 0.382 in 2020. The Gini ratio for South Sulawesi surpassed the national figure of 0.381 in 2020 (BPS, 2020). Economic development is very influential on public health conditions and improvements in public health conditions will affect work productivity, because we know that half of Indonesia's population of around 271.34 million people are women who have enormous potential. If this great potential is maximized by implementing government programs, namely Gender Mainstreaming (PUG) or Gender Responsive Budgeting Planning (PPRG), it will indirectly accelerate poverty reduction.

The obstacle that often occurs, especially in the regions, is the change of officials assigned to handle this, because the frequent changes of officials in charge of the

PUG/PPRG Stranas program will make it difficult to implement the program. This will take more time to provide understanding to the new officials. In addition to changing officials, the implementation of the Stranas gender equality programme is also often constrained by the organizational structure or nomenclature regarding women's empowerment and child protection, a case like this occurred in the Makassar City Health Office. As evidenced by research conducted by Prasetyo, Adi und Damayanti (2020) who found that SKPD related has not been able to accommodate the aspirations and participation of the community up to the budgeting level. Even some areas of budgeting that are intended to be gender responsive budgets are included in community empowerment so that the budget does not exist. This can also be proven by looking at the availability of reports on the official website of the work unit (SKPD), which indicates that the Makassar City Government, especially the Makassar City Health Office, has not been able to compile gender-based development data. It is very unfortunate if this program cannot be carried out properly by our government officials. Gender equality programme is the government's effort to regulate program policies designed to prioritize women and their empowerment (Ankarloo and Palermo 2004; Rutherford 1983; Rafiqui 2009; Myrdal 2016; Furubotn and Richter 2008).

This research makes the Makassar City Health Office the object of research, citing the serious attitude of the local government in responding to the commitment of the Central Government in improving human development, especially regarding the issue of gender justice which was later confirmed in Makassar Mayor Regulation Number 37 of 2015 concerning General Guidelines for the Implementation of gender equality programme In Regional Development In Makassar City. In addition, the actual form of work by looking at the strategic targets to be achieved by the Makassar City Health Office has been achieved in accordance with the targets that have been set with an average level of achievement of all targets of 105.22% (Prasetyo, Adi, and Damayanti 2020). Makassar City through the Health Office has been able to increase life expectancy, reduce malnutrition, reduce infant mortality. Although still weak on the target of increasing access to public health services and the increasing number of maternal mortality rates. The focus of this research is on efforts to assess the extent to which Gender Responsive Budgeting Planning is carried out by the Makassar City Health Office and to assess what obstacles are faced by related official work unit in implementing Gender Responsive Budgeting Planning. The objectives of this study include: 1) To find out to what extent gender equality programme maximizes the efforts of Gender Mainstreaming in the Health Office. 2) To find out the obstacles faced by the Makassar City Health Office in implementing gender equality programme.

THEORETICAL BASIS

Public Finance

According to Gao, et, al (2020) regional governments regulate public finances with the aim of increasing efficiency and effectiveness in the process of managing regional financial resources, with the principle of improving community welfare and optimizing services to the community. Thus, the aspect of public services becomes the main mission in the process of regional financial governance. In the public service sub-district, improving local financial governance can be a barometer of improving the quality of public services. On the other hand, poor local financial management not only causes instability in public services, but also contributes to budgeting inefficiency and ineffectiveness (Cohen 2019; Jung, Lee, and Song 2020; Alok 2020; Bostan et al. 2021; Luna and Klein 2020; Alexeev et al. 2019; Davis 2019; Zong 2019; Ghiocel 2019).

However, it is different from Ostrom (2019) said that good regional financial management is not only oriented to public services, but the main goal of the process is to support economic activity and is more market oriented. At the same time, regional financial management is a tool to ensure that the function of the regulator to carry out the functions of allocation, distribution and stability can run on the track, so that there is no market failure in the market. This can happen if the government is not able to manage regional finances properly and proportionally (Spatt 2021; Scott 2019; WANG, n.d.; Wildasin 2021; Makohon 2021; Bogdan and Lomakovych 2021; Mapracova et al. 2021).

Social Equality Policy

John Rawls (in Said und Nurhayati, 2021) who is seen by many as a "liberal-egalitarian of social justice" perspective, argues that justice is the main virtue of the presence of social institutions. However, virtue for the whole community cannot override or challenge the sense of justice of everyone who has obtained a sense of justice. Especially the weak people seeking justice. Specifically, John Rawls developed the idea of the principles of justice by fully using the concepts of his creation known as the "original position" and "veil of ignorance". Rawls's view positions the existence of an equal and equal situation between each individual in society. There is no distinction of status, position or having a higher

position between one another, so that one party with another can make a balanced agreement, that is Rawls's view as an "original position" which rests on the notion of reflective equilibrium based on the characteristics of rationality, freedom (freedom), and equality (equality) to regulate the basic structure of society basic structure of society.

Esmer 2021; Ismail, Yahya und Sanadi (2020) Rawls considers that justice is fairness and fairness can be achieved when every individual can get what he needs. With this concept, Rawls leads the community to obtain the principle of fair equality with his theory referred to as "Justice as fairness". The first principle is stated as the equal liberty principle, while the second principle is stated as the difference principle, which hypothesizes on the equal opportunity principle. If we align Rawls's principles of justice and the constitution, the equal liberty principle is reflected in the provisions regarding the constitutional rights and freedoms of citizens contained in Chapter XA on Human Rights, including: Article 28E of the 1945 Constitution concerning freedom of religion, freedom of conscience, and freedom of assembly and speech. While the difference principle is reflected in Article 28H paragraph (2) of the 1945 Constitution which reads, "Everyone has the right to get special facilities and treatment to obtain the same opportunities and benefits in order to achieve equality and justice.

This is where the basis for implementing affirmative action or positive discrimination can be justified constitutionally. So it can be concluded that the fulfillment of the budgeting criteria for the two principles can already be said to have fulfilled the element of compliance with the state constitution. According to Costa (2020), justice enforcement programs with a populist dimension must pay attention to two principles of justice, namely, first, providing equal rights and opportunities for the broadest basic freedoms as broad as equal freedom for everyone. Second, being able to reorganize the socio-economic gaps that occur so that they can provide reciprocal benefits (Lloyd 2020; Clavero and Galligan 2021; Farrelly 2020; Sinnott 2020).

Thus, the principle of difference demands that the basic structure of society be regulated in such a way that the gap in prospects of obtaining the main things of welfare, income, authority is for the benefit of the most disadvantaged people. This means that social justice must be fought for two things: first, to correct and improve the conditions of inequality experienced by the weak by presenting empowering social, economic and political

institutions. Second, each regulation must position itself as a guide for developing policies to correct the injustice experienced by the weak (Casey, 2020).

Gender Responsive Budgeting

The Gender Responsive Budget is one of the budgets regulated in the Minister of Finance Regulation (PMK) Number 119/PMK02/2009 concerning Guidelines and Review of Work Plans and Budgets of State Ministries/Agencies and Preparation, Review, Ratification and Implementation of the 2010 Budget Implementation List, and also PMK 143/2015 which regulates new matters related to budgeting, one of which is the Implementation of Gender Responsive Budgeting. Therefore, the strategy to realize a gender responsive budget needs to be based on the integration of gender issues in the preparation of the National/Regional Long-Term Development Plan (RPJPN/D), the National/Regional Medium-Term Development Plan (RPJMN/D), KL and Regional Strategic Plans, and Regional Development Plans. Annual Work through the preparation of gender-responsive RKA-KL.

Sent und Staveren (2019) determined that gender responsive budgets consist of several categories and this is in line with the categories developed and gender equality institutional budgets. First, gender-responsive special budget, is a budget allocation that is intended to meet the special basic needs of women or special basic needs of men based on the results of gender analysis. With the following indicators: (a) Budget allocation for women's needs, (b) Budget allocation for men's needs. (c) Budget allocation for the needs of boys and girls, (d) Budget allocation for the needs of infants and toddlers, (e) Budget allocation for the needs of the elderly. Second, the gender equality budget, is a budget allocation to address the gender gap problem (Turan and Senturk 2016; Seguino 2020; Afoakwah, Deng, and Onur 2020; Razzu and Singleton 2018; Gammage, Joshi, and Rodgers 2020).

Based on the gender analysis, it can be seen that there are gaps in the relationship between men and women in access to resources, participation, and control in decision making, as well as the benefits of all development fields. With the following indicators: (a) Budget allocation that relieves women's double burden, (b) Budget allocation in reducing discrimination for both men and women, (c) Budget allocation in order to reduce deprivation for both men and women, (d) Budget allocation in order to reduce gender-responsive budgeting for both men and women. Third, the budget for gender equality institutionalization,

is a budget allocation for strengthening PUG institutions, both in terms of data collection and capacity building. With the following indicators: (a) Program budget allocations that support the impact of gender equality and justice, (b) Program budget allocations analyzed based on the needs of men and women (Chuang, Lin, and Chiu 2018; Connelly et al. 2018; Seguino 2016; Sent and van Staveren 2019; Bernheim et al. 2009).

Instructions on Gender Mainstreaming were issued through Presidential Instructions from 2000 to the present. Since PUG was implemented six years later, the development of the gender equality programme strategy has had a positive impact. This increase can be seen through the increase in gender responsive development programs in various development sectors. In 2019 there were 19 gender responsive development programs in Indonesia. In 2002, there were 26 gender-responsive development programs. Then in 2020 it continued to increase to 32 gender-responsive development programs. Finally, it continued to increase to 38 gender-responsive development programs (BPS, 2020).

The data presented above illustrates that the implementation of gender equality programme policies is developing quite well in Indonesia. However, the development has not been evenly distributed throughout the region, as is the case in South Sulawesi Province, this can be seen in some areas of development that still experience gaps (Elomäki and Ylöstalo 2021). There are still many decision makers, researchers, planners, managers, implementers, and stakeholders who do not understand the concept of gender. These cultural constraints that arise and stem from individual understandings of gender as also mentioned by (Nolte, Polzer, and Seiwald 2021) become challenges in implementing gender mainstreaming policies in the field of development in South Sulawesi Province.

(Elomäki and Ylöstalo 2021; Addabbo et al. 2020; Sinnott 2020; Ylöstalo 2020; Downes and Nicol 2020) Gender mainstreaming policies include gender awareness in the community, technical assistance in the form of advocacy, socialization, facilitation, and mediation, strengthening gender and child mainstreaming institutions in government and society, increasing the availability of gender information systems and feedback, providing portions of program implementation to regions and partners work, as well as the development of a reward system. The existence of this PUG policy is expected to be able to solve the problem of development gaps that occur in Indonesia. As the definition of public policy has been described previously, PUG policy is a series of actions that are clearly

defined in laws and regulations, policies, programs, and government activities, in collaboration with elements of the private sector, politicians, communities with the aim of addressing the problem of development gaps.

Basically the spirit of the relationship between men and women is fair mentioned by Stanimirović und Klun (2021) as having the principle of social justice. Therefore, the subordination of women is a belief that develops in society that is not in accordance with or contrary to the spirit of justice taught by various religions. The concept of gender equality between men and women in religious studies, among others: 1) men and women are equally as servants; 2) Men and women as caliphs on earth; 3) Men and women accept the primordial agreement; 4) Men and women have the potential to achieve achievements (Said and Nurhayati 2021; Esmer 2021; Clavero and Galligan 2021; Eden and Wagstaff 2021; Stanimirović and Klun 2021; Elomäki and Ylöstalo 2021; Ismail, Yahya, and Sanadi 2020; Adegbite and Machethe 2020; Addabbo et al. 2020; Sinnott 2020; Ylöstalo 2020; Downes and Nicol 2020).

RESEARCH METHOD

This research uses a case study approach. Regarding the questions commonly asked in the Case Study method, because they want to understand the phenomenon in depth, even explore and elaborate on it (Moleong 2001; 2005; Edwards and Holland 2015; Of 1992). According to Rogers (2007) it is not enough if the Case Study question only asks "what", (what), but also "how". " (how) and "why" (why). The question "what" is intended to obtain descriptive knowledge, "how" (how) to obtain explanative knowledge (explanative knowledge), and "why" (why) to obtain explorative knowledge (explorative knowledge). Yin emphasizes the use of "how" and "why" questions, because these two questions are considered very appropriate to gain in-depth knowledge of the phenomenon being studied. In addition, the form of the question will determine the strategy used to obtain data (Creswell, 2007).

The data sources of this research are primary and secondary data. Primary data is a source of research data obtained through interviews with informants to employees at the Makassar City Health Office. In-depth interviews with interview guidelines that have been prepared by researchers. The informants were selected based on their understanding of Gender Responsive Budgeting Planning in this case the state civil apparatus in the research

object SKPD, including: 1). Internal SKPD State Civil Apparatus which is considered to be familiar with Gender Responsive Budgeting Planning, 2). Planning and Budgeting Sub-Section. Interviews were conducted freely with open-ended questions. Interviews with unstructured and scheduled informants so that informants provide information as it is (Creswell, 2007) Data were collected by means of interviews which produced notes or interview recordings. Then secondary data in the form of documents in the form of a Gender Budget Statement or documents related to the Regional Budget (APBD) of the Makassar City Health Office, namely the Government Agency Performance Report (LAKIP).

Data analysis is the process of organizing and sorting data into patterns, categories, and basic units of description so that themes can be found and hypotheses can be formulated as suggested by the data (Moleong, 2005). The data analysis process is carried out in several steps, namely: 1) Data reduction; 2) Data Presentation; and 3) Verification.

RESEARCH RESULTS AND DISCUSSION

Analysis of Gender Responsive Budget Integration

As an elaboration of the Makassar City Health Office's vision, the objectives to be achieved by the Health Office are set, namely: Realizing an increase in public health status. These objectives are then elaborated into several strategic targets and their performance indicators as contained in the performance agreement, including 4 targets, 12 main programs and 5 supporting programs have been implemented with 153 details of activities. The results of the performance of the Makassar City Health Office reached an average of 108.60% with various activities financed by the 2020 APBD of Rp. 306.103.716.681,-

A gender responsive budget is not a separate budget for men and women, but a strategy to integrate gender issues into the budgeting process, and translate the government's commitment to create gender equality in budgeting. In the budget allocation of the Makassar City Health Office, it can be seen that the Makassar City Government's commitment to improving health development is equitable and gender-equal which can also be indicated through the Perwali issued in 2015 number 37 concerning general guidelines for the implementation of gender mainstreaming in the regional development of Makassar City.

The budget analyzed is the 2020 direct expenditure budget with a total budget of Rp. 344,224,235,122,-.

The limitation of this research is the gender-responsive budget analysis which still does not use gender-disaggregated data so that the analysis cannot be carried out from the side of the disaggregated beneficiaries. The allocations were analyzed based on information from sources, activity titles, and activity outputs. The implementation of the performance budget system in budget preparation begins with the formulation of strategic issues which are responded to with relevant programs and activities (Seguino 2016; Chuang, Lin, and Chiu 2018; Connelly et al. 2018). Sent und van Staveren 2019; Bernheim u. a. 2009; Gammage, Joshi und Rodgers (2020) determines that gender responsive budgets consist of several categories and these In line with the categories developed by (Turan and Senturk 2016).

The categories are divided into three, namely, gender responsive special budgets, gender equality budgets, and gender equality institutional budgets. First, gender-responsive special budget, is a budget allocation that is intended to meet the special basic needs of women or special basic needs of men based on the results of gender analysis. With the following indicators: (a) Budget allocation for women's needs, (b) Budget allocation for men's needs. (c) Budget allocation for the needs of boys and girls, (d) Budget allocation for the needs of infants and toddlers, (e) Budget allocation for the needs of the elderly (Erten and Çağatay 2017; Khalifa and Scarparo 2020; Kabeer 2020).

Second, the gender equality budget, is a budget allocation to address the gender gap problem. Based on the gender analysis, it can be seen that there are gaps in the relationship between men and women in access to resources, participation, and control in decision making, as well as the benefits of all areas of development. With the following indicators: (a) Budget allocation that relieves women's double burden, (b) Budget allocation in reducing discrimination for both men and women, (c) Budget allocation in order to reduce deprivation for both men and women, (d) Budget allocation in order to reduce gender-responsive budgeting for both men and women. Third, the budget for gender equality institutionalization, is a budget allocation for strengthening PUG institutions, both in terms of data collection and capacity building. With the following indicators: (a) Program budget allocations that support

the impact of gender equality and justice, (b) Program budget allocations analyzed based on the needs of men and women.

The Makassar City Health Office has implemented the PPRG National Strategy based on information provided by resource persons in the field of public health development who stated that:

"The progress of PUG at the Makassar City Health Office is going quite well because with this PPRG, the integration of gender issues has reached the planning stage".

(interview with Mrs. Nuraeni as a member of the Makassar City Health Office's Gender Mainstreaming Focal Point Team on October 13, 2020).

The same thing was also stated by the planning and reporting sub-section at the time of the interview which stated that:

"...now we at the health office have made all the puskesmas child-friendly rooms, they have been prepared for elderly services, one of which is iron railings, therefore with this PPRG, progress is going well..."

(interview with Mrs. Ina Mutmainnah as Staff of the Planning and Reporting Sub-Division of the Makassar City Health Office on October 15, 2020).

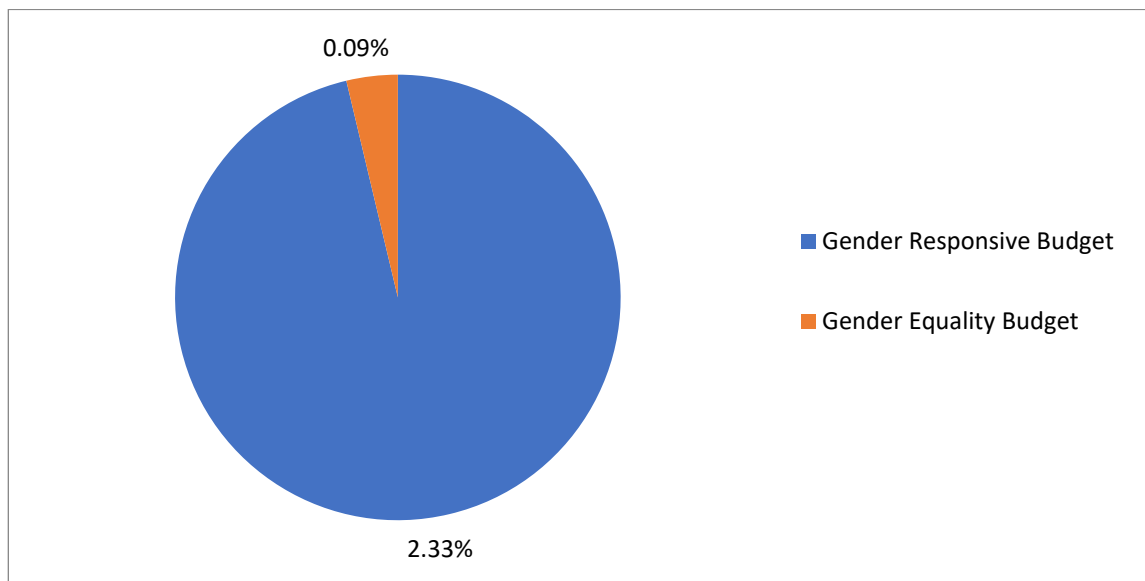
Table 1. The Categorization Of Gender Responsive Budget Allocations In Health Office Makassar City 2020

Gender Responsive Budget Category	Number of Budget Items (activities)	Total Budget (Ruphias/Rp)	Percentage of Total Direct Expenditure Budget Items
Gender Responsive Budget	12	Rp. 7.137.466.000	2,33%
Gender Equality Budget	1	Rp. 285.820.300	0,09%
Gender Equality Institutional Budget	-	-	-
Total	13	Rp. 7.423.286.300	2,42%

Source: Makassar City Health Office LAKIP Data for Fiscal Year 2020.

Figure 1. Total Allocations Gender Responsive Budget In Health Office

Makassar City, 2020



Source: Makassar City Health Office LAKIP Data for Fiscal Year 2020.

Gender Responsive Special Budget

The Makassar City Health Office budget for the 2020 fiscal year basically contains a budget allocation for gender specifics which is assessed based on the recognition of the Makassar City Health Office planning sub-section and based on the activity titles and activity outputs. The integration of gender issues into development at the Health Office has been carried out, this was confirmed directly through an interview by the planning and reporting sub-section staff, Mrs. Ina Mutmainnah who said that:

“The Health Office has integrated its budgeting, it can be seen in the RKA that the budget allocation has been running. For example, you care about breast milk, so indeed we have activities that involve fathers to promote breast milk.”

(interview with Mrs. Ina Mutmainnah as Staff of the Planning and Reporting Sub-Division of the Makassar City Health Office on October 17, 2020).

The same thing was stated by the field of public health development during the interview which stated that:

"With the existence of GBS, the implementation is fairly good, and the profile of the Makassar City Health Office has always been sorting between male and female genders even before the PPRG socialization was active."

(interview with Mrs. Nuraeni as a member of the Makassar City Health Office's Gender Mainstreaming Focal Point Team on November 3, 2020).

Based on this statement, the gender responsive budget has been implemented, but table 4.2 shows a very minimal percentage, which is only 2.33% of the direct expenditure budget or only 96.14% of the total gender responsive budget in the budgeting posts listed in the Regional Budget. Makassar City Health. There are 12 budgeting posts or activities in the budget allocation for gender specifics with a total budget of Rp. Rp. 7,137,466,000. By looking at the percentage of gender responsive special budget allocations from the overall budget of the Makassar City Health Office, which is minimal, this shows that the local government, especially the Makassar City Health Office, is still not optimal in responding to gender-specific needs in the Makassar city health budget.

The special budget allocation for the basic needs of men and women exposed to the LAKIP of the Makassar City Health Office is considered wise and fulfills the principles of justice promoted by Esmer, (2021) this can be seen based on the difference principle. in the first part which departs from the principle of inequality which can be justified through controlled policies as long as it benefits the weak or marginal groups of society. That not necessarily all groups will receive the impact of a budgeted activity, because there are fundamental differences in it. Meanwhile, the principle of equal opportunity (Equal Opportunity Principle) contained in the second part does not only require the quality of ability alone, but also the basic will and need for these qualities. Confirmation was also obtained from the planning and reporting sub-division staff who stated that:

"... now we at the health office have made all the puskesmas child-friendly rooms, already prepared for elderly services, one of which is iron railings..."

(interview with Mrs. Ina Mutmainnah as Staff of the Planning and Reporting Sub-Division of the Makassar City Health Office on November 9, 2020).

So it can be concluded that budgeting in a special type of gender responsive budgeting has taken into account gender needs, and gender is not only a question of men and women but all types of marginalized groups, but budgeting is said to have not been maximized because the percentage of the budget is still very minimal.

Gender Equality Budget

Expenditures that promote gender equality in public services. This is an allocation for equal opportunities to work and contribute. Based on the gender analysis, it can be seen that there are gaps in the relationship between men and women in access to resources, participation, and control in decision making, as well as the benefits of all development fields. This is a different form of program that promotes work with an equal number of women and men. According to Mrs. Nuraeni as a staff of the family health and nutrition section through the results of interviews, she stated that:

"In fact, in terms of health, gender issues have been separated between men and women and in general, in our health services, we prioritize counseling and prevention measures."

(interview with Mrs. Nuraeni as a member of the Makassar City Health Office's Gender Mainstreaming Focal Point Team on November 15, 2020).

This is also in line with what was expressed by Mrs. Ina Mutmainnah as staff of the planning and reporting sub-section which stated that:

"When it comes to health issues such as maternal and child health, you are also given space to contribute to it."

(interview with Mrs. Ina Mutmainnah as Staff of the Planning and Reporting Sub-Division of the Makassar City Health Office on November 23, 2020).

According to this statement, it was later discovered that the gender equality budget was still being implemented in the context of socialization or prevention and counseling activities. There is one (1) budgeting post or activity in the budget allocation for gender specifics with a total budget of Rp. 285,820,300,-. Table 1 shows a very minimal percentage, which is only 0.09% of the direct expenditure budget or only 3.87% of the total gender responsive budget in the budgeting posts listed in the Makassar City Health Service LAKIP.

Experience in the field in dealing with issues from the program shows that there are gaps in access, participation, control, and benefits in the target group, in this case husbands/fathers. That the existing activities and programs do not target the involvement of husbands/fathers, families, and the community in assisting prenatal care and delivery processes and this may have implications for the number of maternal and infant deaths. So far, the role of the husband/father is still lacking in assisting the pregnancy examination and delivery process so that health workers have difficulty in conveying important information to family decision makers. To act on this issue, a program and breakthrough was created to reduce maternal mortality and infant mortality, namely the Socialization of Safe Delivery, IDM and exclusive breastfeeding. The Makassar City Health Office can actually make GBS and GAP in several programs in the same year but by assessing the priority scale, so far only one program for each year is then made GBS and GAP. This shows that the local government, especially the Makassar City Health Office, is still not optimal in responding to gender-specific needs in the Makassar city health budget because many other issues in budgeting still require affirmative action or actions for gender justice.

Although the number of presentations is still minimal, with all its efforts the Makassar City Health Office has been able to implement this Gender Responsive Budgeting Planning (PPRG), and the allocation of a special budget to the basic needs of men and women exposed in LAKIP Makassar City Health Office is quite wise and To fulfill the principles of justice promoted by John Rawls, it can be seen in the Equal Liberty Principle that information regarding the health of mothers and babies in the process of pregnancy and childbirth is not only for pregnant women and midwives but husbands/fathers. also have the right to the health of the mother and baby by taking various actions before the delivery process.

Gender Equality Institutional Budget

Mainstream gender general budget allocations are budget allocations whose impacts can be analyzed based on considerations of gender perspective so that they are indicated to have a tendency towards gender equality and justice. The indicator of the allocation of this type of budgeting is by looking at the availability of budgeting posts for institutional

strengthening of Gender Mainstreaming (PUG) or in Gender Responsive Budgeting Planning (PPRG) referred to as Focal Points or Working Groups (POKJA).

In the Makassar City Health Office budget for the 2020 fiscal year, out of 153 activities or budgeting posts, no allocation for a gender mainstream general budget was found. Activities that are intended to strengthen Gender Mainstreaming institutions in internal health and require a certain amount of budget do not yet exist, the health office has so far only been limited to issuing decrees related to assignments in the preparation of PPRG and this is in line with the results of interviews obtained from planning and reporting sub-section staff who stated that:

“Institutions such as POKJA and Focal Point already exist, and the decree can be seen every year. And the decree issued is not intended only for the planning section but for all sections that have their respective duties and functions in their respective fields.

(interview with Mrs. Ina Mutmainnah as Staff of the Planning and Reporting Sub-Division of the Makassar City Health Office on November 29, 2020).

And that is also in line with the statement made by Mrs. as the focal point appointed by the head of the public health sector which stated that:

“The POKJA and Focal Points have been in the internal Makassar City Health Office since 2016, it can be seen from the decrees that have been issued regarding who is appointed as POKJA and Focal Points. The institution for PUG consists of section heads who delegate to their respective staff, so we are here to work as a team and support each other if in the automatic program all staff work in accordance with the assigned tupoksi, so everything runs effectively and well”.

(interview with Mrs. Nuraeni as a member of the Makassar City Health Office's Gender Mainstreaming Focal Point Team on December 2, 2020).

Thus the Makassar City Health Office in 2020 has not issued a budget for institutional strengthening but has carried out various PUG and PPRG activities. This can also be proven by looking at the Monitoring and Evaluation Form for the Implementation of Gender Mainstreaming (PUG) at the Makassar City Government compiled by the Makassar City Women's Empowerment and Child Protection Office which shows that the ODP Strategic Plan of the Makassar City Health Office has been gender responsive and gender and child

issues have been addressed. accommodated into KUA/PPAS. It can also be seen with the making of PPRG in three budgeting posts from 2015 to 2020 namely campaign activities for healthy pregnant women, socialization of safe delivery, IMD and exclusive breastfeeding for women's and religious organizations, and capacity building and promotion of breastfeeding for caring fathers and breastfeeding ambassadors. In the Makassar City Health Office Budget for the 2020 fiscal year, there is a budgeting post for the preparation of a health profile that has been disaggregated by sex and can be accessed on the Makassar City Health Office's official website.

Constraints to the Implementation of a Gender Responsive Budget

Seeing the progress of the implementation of PPRG at the Makassar City Health Office, which is quite good, does not mean that the Health Office has successfully implemented one of these National Strategies and the less than optimal implementation of the Gender Responsive Budget in this study resulted in an analysis of several obstacles, namely structural constraints and cultural constraints.

Structural Constraints

The structural barriers referred to are all institutional/institutional/personal barriers, including legal products used by the government in implementing various policies, especially those related to the interests of the community, both in the fields of government, service, development. Structural constraints relate to the implementation by the government of the existing statutory provisions. Structural constraints in implementing gender responsive budgeting planning at the Makassar City Health Office can be analyzed based on the dominance of the structure, bureaucratic capacity, cooperation, and bureaucratic performance.

1) Bureaucratic Capacity

Human resource capacity is the ability of executive and legislative members to carry out their respective functions and roles in the process of formulating policies in financial management. The allocation of a number of gender-responsive budgets that are quite minimal in budgeting documents is allegedly caused by the many budget drafting committees

whose decrees were issued in 2020 who still cannot understand activity programs that refer to budgeting that has a gender perspective so that most of the budgets are still gender-neutral. . In this study, the capacity of the bureaucracy becomes a problem that has a big impact because some parts of the Makassar City Health Office have not been able to integrate gender issues in the preparation of their budget. The staff in charge of public health development in the preparation of the PPRG or gender responsive budget revealed:

"The problem is that not all staff can understand about GBS, they have not been trained and have received new socialization, some people can understand about GBS".

(interview with Mrs. Nuraeni as a member of the Makassar City Health Office's Gender Mainstreaming Focal Point Team on December 5, 2020).

In addition, the obstacles in the realization of this PPRG are the planning sub-section which is difficult to be able to carry out direct monitoring to the puskesmas and also ineffective communication between fields, this was expressed by Mrs. Ina Mutmainnah as the PPRG committee that:

"We are in charge of several puskesmas and most of the PUG programs are the puskesmas involved, so the obstacle so far we feel is the number of officers who monitor it all."

(interview with Mrs. Ina Mutmainnah as Staff of the Planning and Reporting Sub-Division of the Makassar City Health Office on December 7, 2020).

And information on different interview questions was expressed by the informant who stated that:

"Cross-sector coordination must be strong and effective in the future so that all fields can be better embraced and so that communication can be better established so that our planning can be more effective in working".

(interview with Mrs. Nuraeni as a member of the Makassar City Health Office's Gender Mainstreaming Focal Point Team on December 9, 2020).

It is true that DP3A as supervisor or supervisor of ODP PPRG Makassar has received some socialization or training as expressed by Mrs. Eni as staff of the planning and reporting sub-section that:

"Actually, the training has a certificate, while what is usually held is just a socialization, but the socialization that was held was quite intense and even though it was just a socialization but if we encountered problems in preparing the PPRG, there was a contact person who could be contacted so that from all the series of socializations, it was sufficient in strengthening the capacity of human resources in the Makassar City Health Office".

(interview with Mrs. Ina Mutmainnah as Staff of the Planning and Reporting Sub-Division of the Makassar City Health Office on December 12, 2020).

In addition, Mrs. Nuraenini made a similar statement that DP3A had conducted several trainings as follows:

"Trainings and outreach have been organized by DP3A".

(interview with Mrs. Nuraeni as a member of the Makassar City Health Office's Gender Mainstreaming Focal Point Team on December 17, 2020).

Analyzing some of the results of the interviews above, it can be concluded that the cause of the Makassar City Health Office has not been optimal in budgeting in the 2020 fiscal year due to the limited human resources who can understand this gender responsive budget concept. Even though the training was intensively carried out, it was on a scale of reality and the recognition from different sub-sections that occurred that other divisions or other section heads had not been able to prepare gender responsive budgets related to activities related to their divisions.

2) Structural Domination

In general, the community, the executive and the legislature are the actors who must be involved in the budgeting process, this is also in line with Gammage, Joshi und Rodgers (2020) research which reveals that this type of budgeting is a process where individuals are involved in it and have an influence on the setting of targets. budgets whose performance will be evaluated and likely to be rewarded for achieving their budgets. In the formal process, the

community is involved through a development planning deliberation forum or musrenbang, this was confirmed directly by a resource person in the planning sub-section who said that:

“Our budget planning must also go through the Musrenbang mechanism or development planning deliberation, and that includes SOPs. Before we compose, we must also accommodate the proposals obtained at the Musrenbang.”

(interview with Mrs. Ina Mutmainnah as Staff of the Planning and Reporting Sub-Division of the Makassar City Health Office on December 21, 2020).

In addition, almost the same statement that the Makassar City Health Office has accommodated the aspirations of the community in its budgeting was also expressed by one of the Focal Points or PUG officers, namely:

“Some SPM meetings some time ago the community was involved, so automatically what opinions from the community were involved and accommodated in the meeting. And the last SPM in 2020 from 14 sub-districts has been involved starting from the forum to the stakeholders”.

(interview with Mrs. Nuraeni as a member of the Makassar City Health Office's Gender Mainstreaming Focal Point Team on December 24, 2020).

With this Musrenbang, the participation space for the people should be more open. The Makassar City Health Office through interviews that have been conducted confirmed that in the preparation of the budget it is not entirely dominated by executive officials. However, community participation is still perceived as a formality. On the scale of reality presented in the data related to budgeting, it is inversely proportional to the ideal concept. According to Hidayat (2011) that public participation and budget transparency in the entire budget cycle is assumed so that participation in the future will be the key to success in implementing good governance because participation involves aspects of supervision. Therefore, the community should be actively involved not only in the Musrenbang forum, but also in the budgeting process.

In general, the problem that occurs is the domination of the executive and legislature in the budgeting process, this is also evidenced by the research conducted by Wirawan et al (2015) which was able to prove that in development planning in the research area it is still

dominated by the legislature and executive. Community participation in the Makassar City Health Office is limited to Musrenbang activities at the city level. The next process is the budgeting process which is the domination of the executive and legislative institutions.

.Cultural Constraints

Cultural constraints are related to the meaning of cultural values that are adhered to and guided, be it customs, behavior/behavior, norms including everything related to perspective, mindset (mind set), and attitudes that are actually heavily influenced by culture itself. as a product of society. Cultural constraints are obstacles that are very difficult to change. Because from a cultural perspective it is related to everyday norms and habits in society. What is indicated by the gender responsive budgeting committee in the planning and reporting sub-section which says that:

“... with the issue of gender in development, the equality of the roles of men and women will also be realized, that there is no longer a situation that places men who play more roles in development”.

(interview with Mrs. Ina Mutmainnah as Staff of the Planning and Reporting Sub-Division of the Makassar City Health Office on December 25, 2020).

Expressed by the field of public health development who is also the committee for the preparation of the PPRG that:

“...development in Indonesia is not only intended for men but for all groups, including women, children, the elderly, or people with disabilities.”.

(interview with Mrs. Nuraeni as a member of the Makassar City Health Office's Gender Mainstreaming Focal Point Team on December 26, 2020).

Indicates that the committee has understood the urgency of gender in development.

However, the socialization and training carried out by DP3A has not touched all parts of the Makassar City Health Office, this is in accordance with the statement of the sub-sector of public health development that:

“The future suggestion is that human resources can be added by conducting more equitable socialization to all parties involved in PPRG. So that the expected goals can be more maximally achieved”.

(interview with Mrs. Nuraeni as a member of the Makassar City Health Office's Gender Mainstreaming Focal Point Team on December 27, 2020).

The statement indicates directly that the socialization and training carried out by DP3A has not reached all sections of the Makassar City Health Office even though the integration of gender issues into budgeting requires all participation in the Makassar City Health Office, this is in accordance with Darwanis' research (2015) which also touched on the urgency of the involvement of various parties in the agency in order to make the PPRG implementation a success.

The realization of a situation of gender equality and justice is strongly influenced by one of the assumptions made by stakeholders and also policy makers. The patriarchal culture which may have implications for the lack of commitment from the government or the Makassar City Health Office is suspected to be one of the factors that hinder the implementation of this PPRG. This also has implications for the assumption that PPRG is still considered not the main task of the SKPD. This can be proven by looking at the minimal number of budget items that are projected as gender responsive budgets.

CONCLUSION

The integration of gender responsive budgets in the Makassar City Health Service APBD regional revenue budget for 2020 fiscal year can be concluded as follows: 1). Gender responsive budget allocation and budget allocation for gender equality show a very minimal percentage, which is only 2.42% of the direct expenditure budget. Meanwhile, for the institutional budget allocation for gender equality, no allocation or budgeting post was found, 2). In its implementation, the gender responsive budget at the Makassar City Health Office in 2020 contained several obstacles that had implications for the less than optimal implementation of PPRG, namely structural constraints, namely obstacles related to institutions, bureaucracy and individuals such as bureaucratic capacity or human resources in preparing and understanding PPRG is still small, and this has implications for the lack of

programs that are prepared using GAP and GBS. 104/PMK.02/2010. Cultural constraints related to patriarchal culture that are indicated are still closely attached, considering the long period of time for SKPD to implement PPRG since the regulation was issued and the number of human resources who understand PPRG which is still relatively small. 557 / 5000.

Based on the analysis and discussion that has been prepared or carried out, the implications of the research proposed by the researcher are in the form: 1). Increase the commitment of the Makassar City Health Office regarding the implementation of Gender Responsive Budgeting Planning, 2). Comprehensive presentation of data on gender-responsive budgeting posts, 3). More even socialization to all Focal Points or committees delegated by the heads of each field, 4). Capacity building of Human Resources related to the preparation of GBS.

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