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**Gender Mainstreaming in Budget Formulation in Bulukumba District in 2022**

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*Received: June 11, 2023; In Revised: July 29, 2023; Accepted: August 29, 2023*

**Abstract**

Gender mainstreaming in the formulation of regional revenue and expenditure budgets in Bulukumba Regency has dynamics in its preparation. This research aims to analyze the policymakers' understanding of gender mainstreaming and the process of pulling interests in formulating the regional revenue and expenditure budget in Bulukumba Regency. The author conducted a case study research with a qualitative research base. Data was collected by interviewing key informants who could explain the process of formulating the regional revenue and expenditure budget regarding gender mainstreaming in Bulukumba Regency. The results of this study explain that there is a lack of institutional strengthening, especially in understanding gender mainstreaming. The budget is minimal and has not been able to cover all gender mainstreaming issues. Gender mainstreaming has not been a priority scale in government. The executive has been unable to reduce the budget for other programs, so the budget cannot cover gender mainstreaming. The preparation of the regional revenue and expenditure budget in Bulukumba Regency is inseparable from the role of several elites. This elite involvement then gave rise to several dynamics in the process of formulating the regional revenue and expenditure budget.

**Keywords:** *Regional Budget, Elites, Gender Mainstreaming.*

**Introduction**

Normatively, the equal position between men and women is confirmed in Law No.7 of 1984, eliminating all forms of discrimination against women. Following up on this law, the government issued Presidential Instruction (Inpres) No. 9 of 2000 concerning Gender Mainstreaming in National Development. To achieve the target of gender mainstreaming, the government allocates a budget. The aim is to show what the government prioritizes to improve the welfare of the poor and marginalized groups, especially women. One of the main concentrations in assessing how district governments allocate budgets is the budget and regional expenditure income. The preparation of local budgets and revenues should take into account various aspects, including gender mainstreaming. By analyzing the budget allocation in the regional budget, we can see how the government responds to policies related to gender mainstreaming. The Bulukumba District Government issued a regional regulation on gender mainstreaming. The above Regional Regulations and Regent Regulations fall within the Regional Budget of Bulukumba Regency. In the APBD, budgeting occurs in various areas of regional development, including those in charge of women and children, which are the focus of gender mainstreaming discussions. In the revenue and expenditure budget of Bulukumba Regency, the overall expenditure budget is stated as 1,419,546,137,889. The expenditure budget for women and children at the Office of Population Control, Family Planning, Women's Empowerment and Child Protection is 1,021,753,600. This budget focuses on several programs, including women's protection, child protection, women's empowerment, and others.

In the dynamics of policy formulation, many aspects can be the focus of discussion. The author will describe elite dynamics in formulating regional revenue and expenditure budgets in this paper. The elite dynamics referred to in this paper is the process of tug of interest between the elites involved in formulating regional revenue and expenditure budgets related to gender mainstreaming. The elite dynamics referred to in this paper is the attraction of interests between the elites involved in formulating regional revenue and expenditure

budgets related to gender mainstreaming. In describing elite dynamics, it will also describe how the political behavior of each party views the urgency or importance of gender mainstreaming in the revenue and expenditure budget of Bulukumba Regency. Elites get drawn as a group of influential people who have the power to determine the direction of decision-making. The debate by each element in this policy formulation will reflect the level of understanding related to gender mainstreaming and the importance of gender mainstreaming in formulating gender-responsive policies and budget allocations. Supervision of gender mainstreaming is also a form of implementation of the duties and functions of policymakers. It will show the level of concern of the policy-making elements in responding to the importance of gender mainstreaming in the fight against gender inequality in Indonesia, especially in the Bulukumba District.

Apart from the level of elite concern and understanding of the importance of gender mainstreaming, the dynamics of policy formulation and making, primarily regional budgets and revenues, are always followed by various interests. Because the regional revenue and expenditure budget is a basic description of the use of the budget in various regional development activities, these interests do not come from individual actors alone but from group interests or, in this case, elite interests. Each elite certainly has its views regarding the urgency and placement of the budget in implementing gender mainstreaming, so it is interesting to provide an overview and analysis related to elite dynamics in formulating the 2022 Bulukumba Regency regional revenue and expenditure budget.

From the above problems, the problems to discuss are How the Elites' Understanding of Gender Mainstreaming in Formulating the 2022 regional budget and expenditure income in Bulukumba Regency and How the Elites' Interest Pulls in Formulating the 2022 regional budget and expenditure income in Bulukumba Regency. The purpose of this research is to find out the urgency of gender mainstreaming in Bulukumba Regency. To find out the policymakers' understanding regarding gender mainstreaming in the making of budgets and regional expenditure revenues and to find out the dynamics of the elite on aspects of gender mainstreaming in formulating the 2022 regional budget and expenditure revenues in Bulukumba Regency.

### **Method**

The research method used in this research is the descriptive qualitative method. This type of research intends to holistically understand the phenomenon experienced by the research subject, for example, behavior, perception, motivation, action, and others, using descriptions in the form of words and language in a unique natural context and by utilizing various natural methods. The primary data sources in qualitative research are words and actions; the rest are additional data such as documents and others. The types of data needed in this study are primary data and secondary data. The data collection techniques are as follows: a. In-depth interviews using interview guidelines. b. Archives / Documents by recording existing data first. c. Data Analysis Techniques. This research uses the new institutionalism approach, elite theory, gender, and policy concepts.

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**Results and Discussion**

***Elites Understanding of Gender Mainstreaming in Formulating the 2022 Regional Budget in Bulukumba Regency***

Gender mainstreaming in every stage of development, especially in the planning and policy formulation process, is very necessary. The interests of women and men can make accommodations so that both can enjoy the fruits of development equally. In realizing Gender Equality development through Gender Mainstreaming, the government and the community must be responsible. The government, in this case, the policy maker, is the basis for implementing gender mainstreaming itself. Therefore, the government, in carrying out gender mainstreaming, must understand what is the basis and purpose of gender mainstreaming. The role of institutions, in this case, government agencies, in overseeing gender mainstreaming is critical. From the interview above, it can understand that institutional strengthening in implementing gender mainstreaming is fundamental. Therefore, institutional strengthening is significant to do.

Gender mainstreaming can be effective if it is supported by adequate funds or human resources and supported by appropriate facilities and financing. These three things must be in line in order to realize the ideals of gender mainstreaming. The local government of Bulukumba district is implementing gender mainstreaming. Must start with a good understanding of formulating gender-based programs supported by an adequate budget. Program financing at the regional level is known as the Regional Budget.

The preparation of regional budgets and expenditures involves several institutions in local government. The involvement of two institutions that play an essential role must collaborate well, meaning that both must understand all lines of gender mainstreaming coverage, both legislative and executive. However, what happens is far from expectations. A person's knowledge and skills in formulating policies are fundamental to gender mainstreaming in discussing regional budgets and revenues. There is a lack of understanding from policymakers about gender mainstreaming. Policymakers are only aware of the existence of gender mainstreaming policies but do not understand the purpose of gender mainstreaming itself. The low understanding of human resources on gender mainstreaming, especially at the head level of regional apparatus organizations, impacts gender mainstreaming in formulating policies. Socialization of gender mainstreaming is generally more attended by technical and structural officials rather than the leading policymakers in regional apparatus organizations, so the implementation of gender mainstreaming cannot be optimal. The lack of synchronization of understanding worsens by the institutional structure of women's empowerment (usually in the form of sections), which has to balance activities and budgets with other sections. So, programs related to gender mainstreaming seem to be only sober or exist instead of mainstreaming.

***The Tug of War of Elite Interests in Formulating the 2022 Regional Budget in Bulukumba District***

The funds owned by the state are limited, so it is necessary to prioritize the preparation of the budget. Budgets should also be allocated in a measurable way to fulfill the original purpose for which the funds came to be budgeted. So, there needs to be a system of mechanisms for dividing choices in budgeting, which often occurs in conflicts in the struggle for power over these funds. When a group tries to gain more power over a development project in the budget, its strategy will inevitably be to organize and control the budget. In the end, there will be a gap between the groups involved in the budgeting process so that the

more powerful and interested groups will get more than the other groups. Budgets have several objectives that are as diverse as the objectives of the groups involved in the preparation of local fund budgets. Support from the highest leadership (Regional Head) is needed, and this must come through in gender-responsive policies and programs that feed into the District's Vision, Mission, and Development Program. Currently, the commitment of Bulukumba District Government is to realize gender mainstreaming in the Vision and Mission of Bulukumba District Development, where the local government makes policies.

Budgeting programs launched by the local government touch all sectors, not only focusing on gender mainstreaming. Some programs are priority programs of the local government, especially those contained in the vision and mission of the elected Regent and Deputy Regent. Gender mainstreaming has not yet become a priority scale for the local government. It is still a formality of carrying out policies or orders from the center. Gender mainstreaming is a national policy that local governments must implement through policies aimed at fulfilling it. One of the main factors in not implementing gender mainstreaming in Bulukumba Regency is the budget. The minimal budget has not been able to cover all gender issues. Inevitably, local governments need a budget.

The process of formulating the regional expenditure budget involves many parties in its implementation. It starts with the regent, politicians, non-governmental organizations, and the community who make this formulation process part of political activities. However, each party involved has different goals and interests that will cause conflict in this process. Conflicts arise to make confident choices the top priority, and others become trivialized. The politicization of the budget occurs as part of the effort to gain more outstanding interests and material benefits. In this way, the original purpose of budgeting becomes unclear and misappropriation occurs. Shows how central government money goes towards local private interests. Proportionally, the legislative authority to propose draft regional regulations is a right, not an obligation. The legislature must be more active in filtering the aspirations of the community so that programs and activities made by the government are indeed suitable for the people, not as money politics. The implementation of local government by local governments and DPRD's according to the principle of decentralization of local government is the implementation of government affairs by local governments and regional people's representative councils according to the principle of autonomy and auxiliary tasks with the principle of the broadest possible autonomy in the system and principles of the Unitary State of the Republic of Indonesia.

There needs to be more consistency from the executive body as the body that makes programs that should go well, but the opposite happens. The legislature considers that this is a form of inconsistency by the local government. Implementation, especially in the discussion of gender mainstreaming programs, has not been encouraging. Because local finances have not been able to keep up with the implementation of gender mainstreaming in policies, local governments have not focused the budget on gender issues.

One of the budget limitations in Bulukumba Regency affects the condition of Bulukumba Regency, which is still in the stage of economic recovery after the COVID-19 pandemic. Local governments' Budget management must go well to realize programs optimally. However, what happens to the Bulukumba district government is that almost every year, the budget given to the gender mainstreaming program continuously decreases because the current condition is still in economic recovery after the COVID-19 pandemic. In addition, the budget aside for Government Employees with Work Agreements.

To develop a gender-based program, it must go through the PPRG (Gender et al.) stage. Gender Responsive Budgeting is a budget allocation that is prepared to accommodate

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the different needs of men and women. With the existence of PPRG, it is straightforward to determine and develop programs responsive to gender. The GAP (Gender et al.) and GBS (Gender Budget Statement) stages also benefit program preparation.

Some elites prepare the local budget and revenue, which happens once a year. This elite then influences the course of this policy-making. In the discussion of the budget and regional expenditure income, especially the discussion of gender mainstreaming in Bulukumba Regency, several elites were involved who became determinants in the making of the budget and regional expenditure income. In the legislative sphere, the commission in charge of the interests of women and the protection of children is Commission D., Which, of course, has made various efforts in fighting for gender mainstreaming in Bulukumba District. Which, of course, has made various efforts to fight for the rights of the people, especially women and children.

From the interviews conducted by the DPRD Bulukumba Regency's Deputy Chairman, the executive's role is to determine the direction of the programs that will run. Informants also explained that gender mainstreaming is a program that has not become a priority for the current Bupati and Deputy Bupati. Often, it comes from the vision and mission of the organization. The vision and mission reflect the priority scale in the program that the local government will implement.

In the end, there will be a gap in the groups involved in the budgeting process. So that groups that are more powerful and have interests will get more shares than other groups. Budgets have several objectives that are as diverse as the objectives of the groups involved in the preparation of local fund budgets.

### Conclusion

Gender mainstreaming in the formulation of regional budgets and revenues in Bulukumba Regency, several things were found in the results of this study. The understanding possessed by policymakers still needs to be improved. Policymakers are only aware of the existence of gender mainstreaming policies but do not understand the purpose of gender mainstreaming itself. The low understanding of human resources on gender mainstreaming, especially at the level of the Head of regional apparatus organizations, causes policies not to reflect gender equality. Socialization of gender mainstreaming is generally attended more by technical and structural officials rather than the leading policymakers in regional apparatus organizations, so the implementation of gender mainstreaming cannot be optimal. The understanding possessed by policymakers greatly influences policy outcomes.

In addition to human resources, policies will be optimal if supported by funds or budgets that can cover them. However, in Bulukumba Regency, the gender mainstreaming budget, especially the interests of women and children, continuously decreases every year. The dynamics of budget preparation and regional expenditure income usually occur in budget discussions. The division of budget posts in each existing program always raises dynamics by several elites involved. The executive has been unable to suppress the budget for other programs, so the budget cannot cover gender mainstreaming. The non-inclusion of gender mainstreaming as a priority program of local government is also one of the causes why the budget for gender mainstreaming is not optimal.

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