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Implementation Gender-Responsive Budget: The Constraints and Their Coping Strategies

Anggraeni Nur Siswiraningtyas

Faculty of Economic and Business, Universitas Pembangunan Nasional "Veteran" Jawa Timur
aangraenins@gmail.com

Indrawati Yuhertiana

Faculty of Economic and Business, Universitas Pembangunan Nasional "Veteran" Jawa Timur
yuhertiana@upnjatim.ac.id

Abstract

This study aims to evaluate the implementation of the gender-responsive budget, its constraints and the strategies to cope with it. This research is motivated by the lack of response of both central and local governments to implementing gender-responsive budget ideas. This study applied the systematic literature review (SLR) method through three stages: Planning, Conducting and Reporting on research results published over the past five years in five international scientific databases, namely the SAGE Journal, Science Direct, Springer Link, Emerald and Google Scholar. The results showed that the implementation of gender-responsive budgets requires strong support from the government and citizens. The obstacles faced in implementing a gender-responsive budget are weak supporting policies, lack of government commitment, lack of understanding of gender concepts, low political support, and reluctance to change. Then the strategies to overcome these obstacles are: determining the focus of budgeting, strengthening the dimension of communication, strengthening commitments, strengthening the quality of human resources, establishing planning and budgeting sections, and building cooperation with institutions. Since the study applied the systematic literature review (SLR) method, the study has a limitation regarding first-hand data. It suggested further research with first-hand data to find out more detail and contextual information of the implementation of the gender-responsive budgets in respective government institutions.

Keywords: *gender-responsive budget, gender mainstreaming, Systematic Literature Review (SLR)*

Implementasi Anggaran Responsif Gender: Hambatan dan Strategi Mengatasinya

Abstrak

Studi ini bertujuan untuk mengevaluasi pelaksanaan anggaran responsif gender, kendalanya, dan strategi mengatasinya. Penelitian ini dilatarbelakangi oleh kurangnya respon pemerintah baik pusat maupun daerah dalam mengimplementasikan gagasan anggaran yang responsif gender. Penelitian ini menerapkan metode *systematic literature review (SLR)* melalui tiga tahap: *Planning, Conducting* dan *Reporting* terhadap hasil penelitian yang dipublikasikan selama lima tahun terakhir di lima database ilmiah internasional, yaitu SAGE Journal, Science Direct, Springer Link, Emerald dan Google Scholar. Hasil penelitian menunjukkan bahwa implementasi anggaran yang responsif gender membutuhkan dukungan yang kuat dari pemerintah dan masyarakat. Kendala

Corresponding author(s): Anggraeni Nur Siswiraningtyas, Email: aangraenins@gmail.com

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yang dihadapi dalam mengimplementasikan anggaran yang responsif gender adalah lemahnya dukungan kebijakan, kurangnya komitmen pemerintah, kurangnya pemahaman konsep gender, rendahnya dukungan politik, dan keengganan untuk berubah. Kemudian strategi untuk mengatasi kendala tersebut adalah: penentuan fokus penganggaran, penguatan dimensi komunikasi, penguatan komitmen, penguatan kualitas sumber daya manusia, pembentukan seksi perencanaan dan penganggaran, serta membangun kerjasama dengan institusi. Karena penelitian ini menerapkan metode *systematic literature review (SLR)*, penelitian ini memiliki keterbatasan mengenai data primer. Untuk mengetahui informasi lebih detail dan kontekstual tentang pelaksanaan anggaran responsif gender di masing-masing instansi pemerintah, disarankan penelitian empirik dengan menggunakan data primer.

Kata kunci: anggaran responsif gender, pengarusutamaan gender, *Systematic Literature Review (SLR)*

INTRODUCTION

Recently, the idea of increasing gender equality for justice has become a global concern. Gender mainstreaming demonstrate the involvement, benefits, and impacts of various stakeholders (women, men, parents, children, and various other groups) involved (Esariti et al., 2019). Gender Mainstreaming provides an alternative way for the community to contribute to decision-making for increasing the benefits of government policies and programs (Antasari & Hadi, 2017).

The effort of gender mainstreaming promotes gender equality. Gender equality is not only about the interests of moral justice but also economic justice.

Gender equality provides equal opportunities for men and women in terms of access to education, health, political empowerment, and the economy. Gender mainstreaming is based on the resources involved in policy-making, which must be following existing norms (Rawłuszko, 2019). Therefore, gender mainstreaming is not only about individuals but also about gender hierarchies in organisations, where this can cause resistance from individuals and organisations to the idea of gender-oriented governance (Ylöstalo, 2016).

Gender justice-oriented financial management is a form of government reform to increase the allocation of resources more effectively to achieve prosperity. The budget is a structured breakdown of all the organisation's activities for a certain period. Budgets are needed by all types of institutions, both business institutions that focus on making a profit and non-profit companies (Wigati & Setiawan, 2019). Budgeting will follow the vision, mission and needs of the institution. With good budgeting, an organisation can manage finances, estimate revenues, and help organisational decision-making (Wigati & Setiawan, 2019). Budgeting with a clear vision can produce the best and most detailed budget details possible. In addition, if the budget is allocated properly, it can have a positive impact that supports achieving the organisation's goals.

Gender equality needs to be applied, including in financial management. Gender in financial management is not something outside of development planning and budgeting but as additional information in the government budget to make it better and more equitable (Koesriwulandari, 2019). Therefore, in Indonesia, the Ministry of Finance needs to advocate the integration of gender-responsive budgets in regional financial management reform (Gainau, 2020).

In Indonesia, there are four main targets to improve welfare: infrastructure, development, decentralisation, and economic deregulation policies (Natalis, 2020). All these targets are maximised in the hope of equitable development in all fields and reducing poverty levels to increase economic growth and prosperity in Indonesia. An effort to realise equality, justice and welfare in society in various fields is not an easy thing to do (Arifah, 2018).

The Minister of Finance of Indonesia, Sri Mulyani, stated that the empowerment of both women and men has an important role in a country's economy. Not only in terms of morality justice but also very important and relevant from the economic side. It was conveyed during the National Coordination Meeting of the Ministry of Women Empowerment development and Child Protection with the theme "Gender Equality in Strengthening the Economy of a Nation" (Ministry of Finance of the Republic of Indonesia, 2019). Gender equality refers to an equal opportunity for male and female gender in terms of economic participation, equal access to education, health and politics.

However, many media inform that gender equality in Indonesia is considered low. It is supported by the Minister of Women Empowerment and Child Protection, I Gusti Ayu Bintang Puspayoga, who stated that gender equality in Indonesia is relatively low. The gender equality index was released by the United Nations Development Agency (UNDP), where Indonesia is ranked 103 out of 162 countries or the third lowest in ASEAN. This means that the current reality conditions in the field show that women's gender still lags behind men in education, health,

politics, and economics (Media Indonesia, 2020). The Minister of Finance of the Republic of Indonesia stated that in Indonesia, there are still obstacles in having equal opportunities in the economic field where most of the women cannot access capital and do not have assets in their own names such as houses, land or establishing companies and other problems.

Gender mainstreaming in development has begun since Presidential Instruction Number 9 of 2000 on the implementation of Gender Mainstreaming in the Medium Term Development Plan 2010-2014. Gender Mainstreaming is one of the main things that must be implemented in development in addition to mainstreaming sustainable development and good and clean governance. To further operationalise the gender mainstreaming strategy, the government issued several Regulations of the Minister of Finance starting in 2009. It includes the Regulation of the Minister of Finance Number 119 of 2009, the Regulation of the Minister of Finance Number 104 of 2010, the Regulation of the Minister of Finance Number 93 of 2011, the Regulation of the Minister of Finance Number 112 of 2012, and the Regulation of the Minister of Finance Number 94 of 2013 on instructions for the preparation and review of the Work Plan and Budget K/L and Drafting, Review, Indorsement and Implementation of list budget implementation fields commonly called "DIPA" at the Central level. The regulation becomes the foundation in drafting Gender-responsive Planning and Budgeting. Gender-responsive Planning and Budgeting is a national strategy to accelerate gender mainstreaming that has been confirmed through the Joint Circular Letter between four Ministers on The National Strategy for Accelerating Gender Mainstreaming through Gender-responsive Planning and Budgeting (Ministry of Women Empowerment and Child Protection of the Republic of Indonesia, 2014).

According to Vida (2020), gender mainstreaming needs to be done to prevent "gender blindness", which results in resistance and resistance to the realisation of transformation by companies/organisations. Therefore, the meaning of gender itself emphasises the various roles and obligations arranged and carried out by the community. There has been a direct division of different roles to men and women in all groups in everyday life. The difference becomes a habit that then indirectly becomes a new culture that remains embedded with the basis of interpretation of religion and myths.

In Indonesia, the gender gap can be directly seen in any way, including in the government environment, family environment, social environment, and others. Issues related to gender inequality include an understanding of the policy of the gender point of view. Gender issues in Indonesia lately are issues that continue to be discussed and will still be improved to be as much as possible integrated into existing scopes as much as possible (Gusmansyah, 2019).

One of the gender issues that occur in Indonesia is that the majority of women work in the informal sector

as well as many women with the same abilities as men but are paid less. In addition, according to the Minister of Finance itself, the level playing field between men and women is different because of the biological condition of women who exist while in the condition of pregnancy, childbirth and breastfeeding. However, women need to be supported by policies such as the availability of lactation and child-care spaces in the office. However, Indonesia itself has also implemented policies that support workers of the female gender, such as maternity leave but still paid or paid. Then there is also parental leave policy through the Ministry of Finance decision about gender mainstreaming where husbands can also take ten days off to accompany their newly born wife (Ministry of Finance of the Republic of Indonesia, 2019).

In addition, gender issues not only focus on achieving male performance with women but there are other issues such as poverty and the lag of a region. Even the gender gap also occurs in the field of education, which is seen in the achievement of quality of education in urban areas that are better than in the countryside. Efforts to realise gender equality and justice in Indonesia have been poured into various fair policies and regulations.

In the education gap, the government has given family programs hope for the unable so that there is no reason for their daughters not to go to school because of economic problems. In the family, women also have the right to the selection of male-dominated fields of study such as engineering and so on. In the health gap, the government has issued universal health insurance to reduce maternal and newborn mortality and BPJS. In addition, there is also an early childhood education program so that there is fair gender equality for both men and women in having equal opportunities when playing and learning. In the political and organisational gap, policies made with regard to gender equality can contribute and a thorough perspective to an issue. And in the economic gap, the government has issued several regulations in the form of guidelines and policies that respond to gender issues in Indonesia (Ministry of Finance of the Republic of Indonesia, 2019).

The existence of Gender-responsive budgeting planning guidelines in the field of trade is a follow-up to Presidential Instruction Number 9 of 2000 on Gender Education in National Development which mandates all ministries/institutions and local governments of provinces, districts and cities to implement gender mainstreaming strategies. It can be known that there is a positive response from the government, including one of the efforts in anticipating the issue of gender equality which is still relatively low in the Country of Indonesia. Furthermore, in 2009, regulations were issued governing the Gender-responsive Budget (GRB). The objectives of the Gender-responsive Budget (GRB) include accommodating justice for women and men in obtaining access, benefits and controls from development programs, as well as participating in the decision-making process on

opportunities in choosing and enjoying development outcomes through government policies, programs and activities from the planning stage to monitoring and evaluation (Ministry of Trade of the Republic of Indonesia, 2010). The existence of the regulation is expected not to be misinterpreted as a budget allocation for women's empowerment when there should also be a budget allocation for men (Farida, 2018).

In addition, the consequences of these regulations are various regulations, such as the Decree of the Minister of Home Affairs Number 132 of 2003, which was later replaced with the Regulation of the Minister of Home Affairs Number 15 of 2008 on General Guidelines for the Implementation of Gender Mainstreaming in the Region. In 2011, the Minister of Home Affairs Regulation Number 67 of 2011 on Gender Mainstreaming in National Development was issued. The above regulations have given a commitment as a foundation that supports the implementation of gender mainstreaming at the central and regional levels (Wongkar et al., 2019).

A gender-responsive budget (GRB) is a budget that responds to the needs of women and men whose purpose is to realise gender equality and justice. Gender responsiveness is one form of strategy in gender mainstreaming. Gender Mainstreaming will rule out gender inequality with an analytical framework that is a concept that knows the difference in potential, capability, aspiration, need and needs between women and men (Natalis, 2020). Gender here is integrated into the budgeting process, which is the application of gender analysis in budget policy-making and the assessment of budget policy (Khaerah & Mutiarin, 2017). With the aim to see the scale of priorities of the government sector in an effort to improve the welfare of all people (Liufeto, 2019).

Judging from its implementation, there is still inequality in the management of government budgets on gender equality and how the allocation of the budget by the government. Gender-responsive budgets need to be used as a tool to improve gender equality and improve the government's budgeting process by integrating gender-based social dimensions into the planning and budgeting process. According to Odjoe (Bastian, 2006), gender inequality in development will reduce the Gender Development Index, Gender Empowerment Index, to the Human Development Index. Whereas the achievement of gender mainstreaming's target is gender equality using the gender development index, Gender Empowerment Index (Liufeto, 2019). Gender Development Index is used to indicate the inequality of male and female achievement. The Gender Empowerment Index is used to reveal whether women can play an active role in economic, social, and political life.

The lack of information regarding the effectiveness of gender budgeting is one of the broader accountability issues since it means not placing gender firmly in the budgeting system (Khalifa & Scarparo, 2020). The strategy of gender-responsive budgeting is a

budget-related response to a group by not considering the differences between women and men (Rahmadani & Darmawan, 2020).

By updating budget management policies through a gender-responsive budget, the approach will break gender inequality because it produces a balanced budget for all genders and becomes a benefit for all community groups (Rahmadani & Darmawan, 2020; Widowati et al., 2016). This budget helps governments to set priorities in allocating existing resources to meet their commitment to achieving gender equality. Therefore, this budget is very important in development so that the allocation of funds is really to make gender equality a reality (Rahmadani & Darmawan, 2020; Tosun & Bağdadioğlu, 2016).

According to the Minister of Finance, the gender-responsive budget not only focuses on providing gender mainstreaming allocation but also supports equality between women and men in getting equal access and opportunities in all fields. Such as the government's high priority support and placement for education because it seems that human resources are very important for Indonesia to achieve higher income levels. Social protection will continue to expand and increase for every household. These are all guarantees for poor families to gain access to education and health, especially for children and support for women.

It can be concluded that gender-responsive budgets are needed in various companies, organisations or government agencies. Many benefits can be obtained from implementing a gender-responsive budget to the economic growth of an area. However, research related to gender-responsive budgets is still very minimal when compared to research with the topic of gender mainstreaming itself.

Therefore, researchers are interested in conducting systematic literature review research that examines the implementation of gender-responsive budgets to maximise gender mainstreaming. This article was created with the aim of knowing how to implement a gender-responsive budget, the constraints faced in the implementation of gender-responsive budgets, and the strategies used to deal with those constraints. This article contains 4 (four) sub-subject points. The first sub discussed the background of this research. The second sub discusses the methods used in the research. In the third sub, the results of the discussion related to the optimisation of gender-responsive budget to maximise gender mainstreaming. And in the last sub, it contains the conclusions of the study.

METHODS

As mentioned above, the study applied the Systematic Literature Review (SLR) approach. Systematic Literature Review is a systematic way to critically evaluate a topic of a study (Nursalam, 2020). SLR provides a broader understanding than

traditional literature reviews (Delgado-Rodríguez & Sillero-Arenas, 2018).

This systematic literature review approach uses a manual grouping of data rather than surveys, as it can analyse related topics in detail and link to previous research (Centobelli et al., 2020). The SLR approach is based on a strict logical structure by which it establishes rules for data analysis and interpretation (Bracci et al., 2019). SLR is carried out systematically according to its stages, thus allowing article writing to avoid bias and subjective understanding from researchers (Nursalam, 2020). The method in Systematic Literature Review (SLR) is carried out with three stages, namely: Planning, Conducting and Reporting (Romi Satria, 2016). The data source used is secondary data in the form of documents and written data collected in accordance with research problems. It is then analysed, explained and excavated to find out the understanding of certain topics (Sujarweni, 2019).

The first stage that researchers do is planning. In this stage, researchers conduct Research Questions that lead to the topic to be studied (Romi Satria, 2016). The topic in this study is to focus on optimising gender-responsive budgets to maximise gender mainstreaming. Therefore, the purpose of this stage is to give an idea of how the implementation of a gender-responsive budget and describe the obstacles faced in the implementation of a gender-responsive budget and strategies that can be done to overcome these constraints.

The second stage is conducting, which is the stage of implementation. Starting from the determination of literature search keywords (Nursalam, 2020). In this study, the keywords used were around "Gender Mainstreaming", "Gender-responsive Budget", "Gender Mainstreaming Application", "Gender-responsive Budget Implementation", "Gender-responsive Planning and Budgeting", and "Changes in Financial Management". These keywords are used in literature searches sourced from:

- 1) google scholar (<https://scholar.google.com/>);
- 2) SAGE Journal (<https://journals.sagepub.com/>);
- 3) Science Direct (<https://www.sciencedirect.com/>);
- 4) Springer Link (<https://link.springer.com/>);
- 5) Emerald (<https://www.emerald.com/insight/>).

The selection of a sample of documents from a study by identifying keywords in the title and abstract of the article in full and identifying documents related to the topic of research including references (Centobelli et al., 2017). After conducting the selection stage, it is known that the articles that successfully meet the criteria that have been determined are a number of twenty-one articles with a research period of 2016-2021. The detail of keywords and finding are presented in the table as follows:

Table 1. Keywords and Findings

Keywords	Database				
	Google Scholar	Sage	Springer Link	Emerald	Science Direct
Gender Mainstreaming	1.470	257	183	172	251
Gender-responsive Budget	104	22	6	18	5
Gender Mainstreaming Application	24	0	0	0	0
Gender-responsive Budget Implementation	16	0	0	0	0
Gender-responsive Planning and Budgeting	61	0	0	0	0
Changes in Financial Management	67	9	10	7	7

Source: Authors (2021)

Still, in the second stage, researchers selected articles found with the database using several criteria, including: (1) Documents sought in both pages, namely with the research year between 2016-2021, (2) Articles published full-text in Indonesian and English, (3) Reviewing changes in financial management that focus on gender-responsive budgets.

Furthermore, researcher interprets the data and develops an analysis of the findings obtained.

RESULTS AND DISCUSSIONS

Implementation of gender-responsive budget to maximise Gender Mainstreaming

Gender equality is realised with the Gender Mainstreaming program. The program is necessary because: 1) There is inequality in equalisation of development outcomes in women and men in all fields, 2) There are four focuses of gender inequality grouping, namely; access, role in decision-making, control on resources and development benefits, 3) Gender equality is only focused on women, regardless of men in all fields. Therefore, a way is needed to implement this gender mainstreaming (Fithriyah, 2017). A gender-responsive budget is one of the strategies in development efforts in one region to put aside existing gaps. Gender-responsive budgets have several principles, namely:

- 1) In budgeting, this budget is placed on the output of activities. So that the input and output produced must be clear.
- 2) Benchmark activities and results that are the focus of gender-responsive budgets.
- 3) A gender-responsive budget is applied to produce some useful output.
- 4) This budget is a detail that responds to issues related to gender inequality to improve equality in all genders.
- 5) The focus of this budget is not only on budgets for gender mainstreaming but budgets that are also fairly beneficial.

From these principles, it can be seen that this gender-responsive budget is very influential in the implementation of development in the central government, even in local governments.

Important momentum in implementing gender-responsive budget implementation in Indonesia occurred when the Government-issued Presidential Instruction Number 9 of 2000 on Gender Mainstreaming in National Development. This presidential decree instructs all ministries/institutions at the central, provincial, and district/city levels to carry out gender mainstreaming. Surabaya city government also passed regulations related to gender equality, namely in Surabaya City Regional Regulation Number 4 of 2019 on Gender Mainstreaming.

The Minister of Home Affairs has issued a decree on the Implementation of Gender Mainstreaming for local governments. In Decree of the Minister of Home Affairs Number 15 of 2008, the Local Government requires every local government work unit to carry out gender mainstreaming in regional development in all fields. Then, according to Presidential Instruction Number 9 of 2000, the budget for the implementation of gender mainstreaming must be in the State Budget and the Regional Budget.

Gender-responsive budget allocation is a follow-up from the government in responding to the needs of the community related to gender equality, especially in terms of budget. The allocation is detailed as well and as fairly as possible in order to create justice for all genders. According to the Ministry of Women Empowerment and Child Protection of the Republic of Indonesia (in Liufeto, 2019), there are three categories of gender-responsive budget:

- 1) Specific gender or budget for needs by gender. It is a budget made to meet the needs of women and men themselves.
- 2) Affirmative action or gender equality institutionalisation budget. It is a budget for efforts to improve gender mainstreaming in every way.
- 3) Mainstream gender or gender equality budget. It is a budget to address gender inequality in various fields including the focus of gender grouping.

In each country, various parties are involved in gender-responsive budgeting (Farida, 2018). One strategy that can be done to implement a gender-

responsive budget is to choose one of the areas of the government sector. Generally, the more acceptable are social areas such as education and welfare, which significantly impact gender advancement. However, other areas also have an impact on gender advancement that is worth considering.

A gender-responsive budget can be applied through three stages, namely the foundation stage, consolidation stage, and sustainability and replication stage (Widowati et al., 2016). In the foundation stage, an area that will implement this budget requires a strong commitment. This commitment is used to support the purpose of an area in realising gender equality. Furthermore, the consolidation stage, with the commitment as a strong foundation, also requires support from human resources at the level of government and society. If there is no support from these resources, it results in the application of gender-responsive budget implementation being less than optimal. Finally, the stage of sustainability and replication. At this stage, an area must maintain the application of gender-responsive budgeting, which is then adjusted to the changes that occur in the environment of the area.

The implementation of gender-responsive budgets is necessary for the creation of justice and equality in society. Gender-responsive budgeting needs to be detailed by adjusting the circumstances of a country. Furthermore, the budget is well analysed. According to Elson (in Mahadevia et al., 2019), there are two guiding principles for gender budget analysis, namely:

- 1) Systematic recognition of the contribution of unpaid care work.
- 2) Assessment of policies and programs at the individual and household level.

It can be concluded that gender-responsive budgets prove to be a significant socio-economic tool, with gender-responsive budgets offering transparency and accountability by analysing budget policies and identifying their effects on different genders.

Various results of previous studies show variations in research results shown by each research subject. As done by Liufeto (2019) in the East Nusa Tenggara Provincial Budget in 2017-2019 shows that the Education Office still has not allocated gender-responsive budgets on programs and activities that are actually considered very important to improve gender equality, while the Health Service has allocated gender-responsive budgets with gender-specific categories even though the amount of the budget has not shown the government's commitment. NTT Province in reducing gender. In addition, the Office of Women Empowerment and Child Protection has allocated a gender-responsive budget with gender-specific categories and affirmative action even though the budget allocation is relatively small.

In contrast to Gainau (2020), which shows that the Salatiga government is at the middle commitment level of the three commitment levels, namely low,

medium, and high. This means that the Salatiga government is still in the development stage on the implementation of gender-responsive budgets. The reason why the Salatiga government is still in the middle level of commitment is because of the constraints of implementing a gender-responsive budget that needs to be overcome.

Constraints on Implementing Gender-Responsive Budget

Research conducted by Natalis (2020) shows that women's participation in regional revenue and spending policymakers in Sekadau Regency of West Kalimantan Province is still very limited. This is because in the implementation of policy-making, there are several obstacles, namely errors in understanding gender-responsive budget habits, lack of budget allocation for the provision of gender profiles, gender training and evaluation.

The results of other previous findings Khaerah & Mutiarin (2017) stated that in the application of responsive budgets to the Makassar City Health Office experienced several obstacles, namely policy constraints, structural constraints, and cultural constraints. This means that human resources that have gender sensitivity have not been fairly evenly distributed in the Makassar City Health Office. Policy constraints are related to all forms of written regulations that are binding and become a basic legal basis that can affect the non-implementation of a policy by the government.

According to Khaerah & Mutiarin (2017), the legal basis for the implementation of a gender-responsive budget in Indonesia is still less strategic in Indonesia's statutory structure. This has an impact on the implementation of gender-responsive budgets in the area, especially Makassar City as a research location. Furthermore, there are structural constraints that relate to the implementation carried out by the government against existing laws and regulations. The results of this study show that structural constraints in the application of gender-responsive budgets in Makassar city are known from bureaucratic capacity, structural dominance, bureaucratic performance, and cooperation. The last is a cultural constraint that is a very difficult obstacle to make a change related to the norms and daily habits of society. In this study, cultural constraints include patriarchal values, gender views, stakeholders, the degree of women in decision making.

Further supported by the results from researcher Gainau (2020) stated that the study presented several obstacles in the application of gender-responsive budget, among others, namely: 1) The non-optimal implementation of the gender-responsive budget, especially related to the lack of understanding of gender concepts that have an impact on the abandonment of gender issues in the regional development series; 2) Political support; 3) Local governments are already comfortable with the current

situation, so there is no response in new policies that require significant efforts to understand them.

Based on several literature review presentations related to the description of the theory and the results of previous research, the constraints of implementing gender-responsive budgets are presented as follows:

1) There are still weak rules

Presidential Decree Number 9 of 2020 and Regulation of the Minister of Home Affairs Number 15 of 2008 is a foundation that has not been strong in the implementation of a gender-responsive budget in Indonesia (Khaerah & Mutiarin, 2017). It can be seen that the government's efforts to implement gender-responsive budgets are still lacking. This affects the implementation of gender-responsive budgets in the region.

2) Lack of government commitment

The government plays an important role in all forms of decision making to prosper society. The central government, particularly the finance minister, has called for the implementation of a gender-responsive budget. However, the commitment of the central government is not supported by the local government. This, of course, slows down the implementation of a maximum gender-responsive budget. The central government and local government have the same function and role in helping stimulate the community to be sensitive to the needs of others (Akbar, 2018).

3) Lack of understanding of gender concepts

This can happen due to a lack of human resources to reasonable policies, especially in local government (Widowati et al., 2016). And it can also result from a lack of political concern and support for gender-responsive budgets caused by a lack of understanding of gender concepts. So, it is necessary to direct this gender concept, especially Gender-responsive budgets. The central government and local government need to cooperate with the academics and practitioners in order to realise the agreement between the government and the community. One way that can harmonise people's understanding, namely by doing socialisation repeatedly.

4) Political support

In the preparation of the budget, there are executive and legislative parties, and there are also communities that are stakeholders where it also needs to be involved. However, it is often the executive and legislative parties that are dominant in the preparation of the budget. As a result of this, agencies in a region have not implemented a responsive regional budget. In addition, the RPJMD has not been attached related to gender issues, so it further aggravates the indifference of the executive and legislative parties to the issue for the economic growth of the community. This issue is considered unimportant when compared to the infrastructure of a region. It can be seen that political support related

to gender issues, especially related to gender-responsive budgets in government, is still very lacking.

5) Resistance to change

This is seen when the budget is still the same as in previous years. The situation causes an agency to miss out on issues that can actually increase its economic growth. Therefore, socialisation is needed at the central and regional levels in order to be understood and applied properly.

Gender-Responsive Budget Strategy

As a result of the above constraints, strategies are needed to prevent the occurrence of obstacles, among others:

1) Determining the Focus of Gender-responsive Budget Implementation.

The concept of a gender-responsive budget in order to achieve each party's goals, which can be different. Including gender-responsive budget for the government is useful as a tool to increase budget use. In addition, it can also show accountability to parliament and the public (Farida, 2018). Therefore, a focus is needed that can sustain the idea of gender-responsive budgets.

2) There is a communication dimension.

Communication is the process of implementing gender-responsive budgets becomes an important process to ensure the common perception of policy goals with realised results (Prima Safitri & Edison, 2020). Communication can be done with intensive training with discussions about gender mainstreaming, especially gender-responsive budgets (Widowati et al., 2016).

3) Strengthening Government Commitment.

All commitments are needed from all stakeholders in an area to strengthen efforts to implement a responsive budget of the region. In addition, several drivers are needed in accordance with the Decree of the Minister of Home Affairs Number 67 of 2011.

4) Strengthening the Quality of Human Resources.

High quality of human resources is needed to assist in the implementation of gender-responsive budgets at every stage, ranging from planning, budgeting, implementation and evaluation. Decree of the Minister of Home Affairs Number 67 of 2011 mentions that the focal point of gender mainstreaming and working group gender mainstreaming can be established. The focal point of gender mainstreaming is a work unit that has the ability to promote gender mainstreaming in their respective work units. The focal point of gender mainstreaming is determined by the head/head of the regional device work-unit itself. Meanwhile, the Gender Mainstreaming Working Group, commonly called "POKJA" is a place for implementers and pioneers of gender mainstreaming from various agencies/institutions in the region. The establishment of the working group

or POKJA mainstreaming the gender of districts/cities is determined by the decision of the regent/mayor.

5) Forming a Planning and Budgeting Section.

Gender budget is not a separate budget from other budgets, but there is more focus. Gender-based budgets only include gender issues/ perspectives in preparing work programs and activities. Therefore, a special part is needed in dealing with this budget.

6) Establish cooperation with institutions that have gender capabilities.

This treatment is necessary in order to strengthen knowledge of the concept of gender. In addition, to further clarify how this gender issue affects the welfare of society. These institutions can be from academics or from practitioners.

Supported by the results of previous research conducted by Gainau (2020), which showed that where there are constraints in the implementation of a gender-responsive budget, then there is a strategy to implement gender-responsive budget efforts to form anticipation in the Manado City Government. The strategy includes the importance of understanding the concept of gender between government officials, how political will, and issues related to rejection of change, affirmation of technical capacity, mandatory accounting, and the importance of community group contributions to provide advice and overview for the Manado City Government when starting the implementation of gender-responsive budgeting.

CONCLUSION

Mainstreaming gender is not an easy effort to be implemented in Indonesia. Gender responsiveness budget is one strategy to realise the implementation of gender mainstreaming. This kind of budget is not an arrangement that separates the budget between men and women but is a way that unites gender issues into budgeting and in order to maximise the government's commitment to gender equality in the budget. With a gender-responsive budget, gender equality in all fields can be realised maximum.

Implementing gender-responsive budgets to maximise gender mainstreaming are need support and commitment from all communities in various circles. Principles in applying gender-responsive budgets also need to be done to produce a good budget. In addition, there are several obstacles in implementing gender-responsive budgets that cause not optimal mainstreaming of gender responsiveness, such as still weak policies, lack of government commitment, lack of understanding of gender concepts, political support, and rejection of change.

In order to cope with those challenges, some strategies are: determining the focus of budgeting, communication dimensions, strengthening commitments, strengthening the quality of human resources, establishing planning and budgeting sections, and building cooperation with institutions.

The main suggestion is to strengthen the commitment to foster awareness and concern of the government related to gender issues where gender analysis is needed in the planning and budgeting process. It would have a significant impact on economic growth. In addition, forming a planning and budgeting section in each work unit that specifically handles gender budgets and builds cooperation relationships of each institution that has capabilities in the gender field.

Since the study applied the systematic literature review (SLR) method, the study has a limitation regarding first-hand data. It suggested further research with a case study method that allows researchers to access first-hand information and analyse the budgets in respective governments.

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