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Women and Budget

Pro Gender Government Expenditure Budget in Batang Regency

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Abstract: Batang Regency has high level of domestic violence, with the majority of victims being women. This situation is contrary to the local government's responsive budget plans that include gender equality points. The reality, the women's welfare in Batang Regency is still lower than those of men. This study aimed to analyze the effect of local government's responsive budget allocations to women's welfare in Batang Regency. This study used a qualitative method with a case study approach. The study was conducted for five months (May-September) and used the type of Spradley domain analysis. Results of this study showed that the regional government of Batang Regency had implemented a gender-responsive budget in the Regional Medium Term Development Plan (RPJMD). However, this regional expenditure did not affect the gender development index. The regional expenditure realization program set by the regional government of Batang Regency was also still incomplete. This is due to the operations of the KITB, which provides employment opportunities for all genders, but has not been included in the regional government work programs through the allocated budget.

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I. Introduction

The democratic system in Indonesia has brought enormous changes for a more balanced government administration (Cahyaningsih & Fitriady, 2019). One of the manifestations of a democratic government system is the implementation of decentralized policies. The decentralization policy is a restructuring of authority so that there is a system of collective responsibility between government agencies at the national and sub-national levels according to the principle of subsidiarity (Raza et al., 2018). The decentralization policy aims to expand the responsibility and create better transparency and public accountability. Although, behind these goals, there are weaknesses in the decentralization system, such as special treatment for certain groups that are not the demographic significance or the urgency of the people's needs (Biswas, 2008).

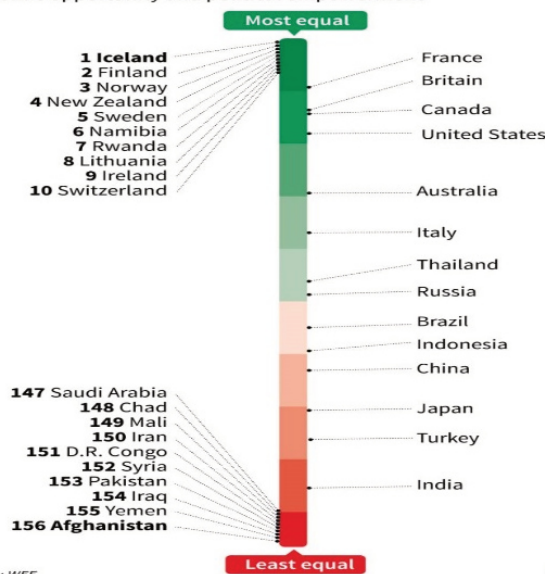
One group often neglected in policy implementation is women. As a result, problems arise, including women being the poorest group in the world, having low literacy rate (Farida, 2019), and a lower labor force participation rate (TPAK) (women 51.89%, men 83.13%) (Sakernas BPS, 2019). Indonesia is one of the countries receiving special attention related to increasing gender equality rates. The reason is that Indonesia is number 101st out of 156 countries (World Economic Forum, 2021). This is due to Indonesia's low value of the global gender gap indicators used as a reference by world institutions. Figure 1 shows the WEF global ranks.

Based on the 2021 WEF ranking, Indonesia's position is quite a concern. Many components or indicators must be met by each country must achieve to receive a good rank in the WEF global gender ranking. Table 1 shows the indicator used by the WEF and why Indonesia's gender rank is still relatively low.

Referring to the 2021 data from the Deputy for Gender Equality, several indicators that fall into the "sufficient" and "not sufficient" categories should receive more attention from the Central Government. These indicators need to be addressed quickly to ensure that the gender situation in Indonesia is also increasing within the framework of gender equality and justice. If this situation is not addressed properly, it will

Gender Gap Index 2021 rankings

The Geneva-based World Economic Forum's annual report tracks disparities between the sexes in in four areas: education, health, economic opportunity and political empowerment



Source: World Economic Forum (2021)

Figure 3. Gender Gap Index 2021 Rankings

decrease the condition and quality of gender development in Indonesia. It can cause sharp disparities and could threaten national security.

The government's attention to pro-women regional budgets is shown through Presidential Instruction Number 9 of 2000 through Gender Mainstreaming in National Development

Table 1. Indonesia Gender Indicators 2021

Indicator	Percentage	Category
Percentage of regions that are women-and children friendly and has good protection system.	57.0%	Moderate
Percentage of females above 15 years old	111.9%	Good
Percentage of women who have savings in financial institutions	37.72%	Not Sufficient
Percentage of women who own a cell phone or cell phone	121.5%	Good
Percentage of women occupying managerial positions	33.0%	Not Sufficient
Percentage of women in the House of Representative of the Republic of Indonesia (DPR RI), Provincial DPRD, and Regency/City DPRD	49.75%	Sufficient
Percentage of women who have health insurance	30.3%	Not Sufficient
Gender Mainstreaming Index	98.0%	Good

Source: Deputy for Gender Equality (2021)

Table 2. Average Years of Schooling in Batang by Gender

Province/ Regency/ City	Average Years of Schooling (RLS) by Gender (Years)			
	Male		Female	
	2020	2021	2020	2021
Batang	7.43	7.44	6.53	6.54

Source: RPJMD Batang Regency 2017-2022

(Nasution & Marthalina, 2018). Gender Mainstreaming (PUG) is a strategy to integrate a gender perspective into national development (in policy formulation, planning, budgeting, implementation, monitoring, and evaluation) (Kementerian Pekerjaan Umum dan Perumahan Rakyat, 2020). Batang Regency is one of the areas that has a Gender Mainstreaming program. This can be seen in the 2017-2022 Regional Medium-Term Development Plan (RPJMD) for Batang Regency, which shows a program to increase community empowerment and gender-just development as an indicator of the objectives of the Gender Development Index (IPG) (Pemerintah Kabupaten Batang, 2018). However, the gender equality program has not achieved optimal results. This is indicated by the gap in the average length of schooling between boys and girls in Batang Regency, as shown in Table 2.

Gender equality of men and women is measured in terms of equal distribution of results of development in various fields, be it economics, education, or politics. Aside from it, the participation of gender groups in the development process, decision-making, and control of state resources are other aspects that need to be measured to see the equality of men and women. The purpose is (1) to equalize the quality of life between women and men in terms of access and their role in the development process and the capacity to control as beneficiaries of development, (2) to minimize discriminatory treatment that women receive compared to men at work, (3) minimize violence experienced by women compared to men in the public, domestic, and state level (Fithriyah, 2017). From these goals, it is hoped that a balance will emerge in increasing the value of community welfare (Astuti, 2016).

Efforts for gender equality through gender mainstreaming are optimized through the implementation of a gender-responsive budget

(ARG) and spent Regional Revenue and Expenditure Budget (APBD) (Fithriyah, 2017). The ARG implementation was discussed by several researchers and their study found that the regional government of Riau was not serious about implementing ARG (Kusumawardhani et al., 2021) since the Regional Revenue and Expenditure Budget (APBD) has not prioritized gender issues. This is caused by weak understanding related to ARG. The unsuccessful implementation of ARG was also experienced in Pandeglang Regency. Tazkia et al. (2022) mentioned that PUG implementation in Pandeglang Regency had not gone according to plan. This is influenced by HR factors and PUG facilities which are still limited. In addition to the two previous studies (Astuti, 2016) it was stated that the ARG in the city of Semarang was also unable to produce a program suitable to the plan.

Research conducted by Khaerah and Mutiarin (2016) related to the integration of gender-responsive budgets in the APBD at the Makassar City Health Office in 2014 found that gender-specific budget allocations with a percentage of 4% were included in 26 budget items. The budget allocation for gender equality is 3% in 3 budget items. Meanwhile, the gender mainstreaming budget is 0% or not found from the total direct expenditure budget for the Makassar City Health Service in 2014 (Khaerah & Mutiarin, 2016). This means that in the Makassar City Health Office budget, there are posts available related to gender equality. Meanwhile, based on a study conducted by Biduri et al. (2022) related to the urgency of implementing gender-responsive budgeting in the Regional Government of Sidoarjo Regency, it was found that there were budget posts implemented in each regional work unit (SKPD). This can be seen in the regional apparatus, which has many women employed in sub-district workplaces. It's just that it has not been fully implemented in each SKPD. The obstacle to the not-yet-optimal implementation of this budget is the unavailability of adequate support in the regional apparatus as a whole (Biduri et al., 2022).

ARG is not the provision of a certain amount of budget for men and women, but rather a budget that bridges the gaps in the status, roles, and responsibilities of men and women (Nasution & Marthalina, 2018). ARG in the APBD should have

instruments that guaranteed women's involvement in: (1) politics and political positions, (2) education, (3) health services, (4) development services, and (5) improving the quality of life of women (Natalis, 2020). Several ARG implementation problems in various regions became a benchmark for researchers to analyze the implementation in Batang Regency. Batang Regency's RPJMD has shown some gender equality items. However, there were still some discrepancies in the fields.

As such, it was interesting to be studied further. Especially in 2016, Batang Regency opened up opportunities to evaluate local government budgets through the "Budget Festival" program. In the festival, several SKPDs presented and published their budget reports. This festival received a good response from the public (Aziz, 2017). 58% of Batang Regency's residents considered the Budget Festival as a way to obtain information on the use of the Regional Government Budget, 22% considered the festival as a way to participate, while the rest considered it as a popularity-driven event. Through the festival, residents can see the achievements of the government programs in the budget. As such, the achievement of the Batang Regency's budget related to gender responsiveness from 2017 to 2022 can be assessed.

Pro Gender Budget is a local government budget that aims to optimize gender equality. Budlender (2002) mentions three categories for assessing local government spending, namely (1) budgets for gender-specific needs, (2) budget allocations for equal employment opportunities, and (3) general allocations, that is analyzed based on a gender perspective. To achieve the three assessment categories above, regional budgets based on the Pro Gender Budget should meet the following principles: (1) gender-responsive budgets are placed on activity outputs, and (2) activity and output criteria are the focus of gender-responsive budgets. Based on the problems that occurred in Batang Regency, which were previously disclosed, the Batang Regency regional budget allocation based on the Pro Gender Budget is interesting to review.

This study is important because the application of regional budgets based on the Pro

Gender Budget is not only related to equality and fairness, but also to increase global Gross Domestic Product (GDP) by up to 26% by realizing gender equality in national development. On the other hand, if Indonesia fails to implement gender equality over the next six years, the Government could lose 135 billion US Dollars in annual GDP (KemenPPPA, 2021). As of 2022, Batang Regency achieved 31.7% of the regional budget for gender equality through Post-Maintenance of the Community Empowerment Program. And the level of quality-of-life improvement and child protection has increased by 6.82%. However, this data is not in line with the facts on the field, such as the average years of schooling that are low and the high level of violence against women (80%) in Batang Regency. Based on the reasons discussed above, the topic of this article is worthy of being studied further.

II. Methods

This study used a qualitative approach with a literature study method. This method was chosen since the researchers aimed to analyze data through various sources of relevant literature. According to Hamzah (2020), the literary study method is a text or discourse analysis that investigates an event based on precise facts. According to Berg and Lune (2009), the stages of the study using this method consist of (1) tentatively determining the research topic, (2) drafting a research strategy, (3) searching for related research reports, and (4) writing a literature review. In the first stage, the researchers select the topic of the problem by studying phenomena from journals, mass media, and other supporting documents. In the second stage, the researchers formulate strategy design by determining the focus of the study. The focus of this study was the Pro-Gender Budget (PGB) allocation based in Batang Regency in 2021. To prepare the draft strategy, the researcher determined the time line for the study and the data analysis techniques. The study was carried out from 5 May 2022 to 3 September 2022. The researchers used the "Spradley" domain analysis method for the data analysis technique. Based on Bungin (2011), the steps of domain analysis adapted to this study are as follows: (1) selecting semantic relationships patterns found during the literature review, (2) preparing domain analysis

Table 3. Average Years of Schooling in Batang Based on Gender

No.	Sub Domain Detail	Semantic Relations	Domain
1	a. Analysis in Public Spending realizations b. Economic Growth vs Gender-Based Development		Budget for specific gender needs
2	a. Gender in Industry Sphere b. Employment opportunity for women	Budget indicators of the gender-based plan	Budget allocation for equality of employment opportunity
3	Analysis of impact of public spending to: a. Gender Mainstreaming Index b. Inflation rate of the region c. Poverty rate of the region		General allocations whose impacts are analyzed based on a gender perspective

Source: RPJMD Batang Regency 2017-2022

work, (3) determining data similarity from various analyses, (4) searching for main concepts and symbolic categories, and connecting them to semantic relationship patterns, (5) compiling questions to be studied and (6) creating the entire domain and research data. Based on the Spradley's domain relationship pattern, a domain analysis was arranged as shown in Table 3.

Referring to the domain analysis technique above, in the third stage, the researcher looks for research reports related to the domains used in formulating research problems. In the fourth step, the analysis of the literature review is reported in a study report.

III. Results and Discussion

Public spending or government spending that can guarantee women's welfare can be done with a gender-responsive regional budget (Natalis, 2020). Therefore, budget allocations, especially regional expenditures, must provide proportional allocation for gender needs to avoid disparities between men and women. However, in reality, there has been minimal public spending and far from being enthusiastic about creating gender development. This reality will then become a pillar in promoting sustainable human development so that the needs of men, women, and vulnerable groups are accommodated in the budget (Khaerah & Mutiarin, 2016). The government is required to create gender equity in the budget policies that are designed for gender equality,

even though this concept is still new. As conveyed by the Advisory Committee in its international paper publication published in May 2003 stated that:

Gender budgeting is a relatively new approach used to ensure mainstream financial and budgetary policy and processes promote gender equality. Gender budgeting is mainly about the general or mainstream budget. Nevertheless, a separate presentation and high-lighting of expenditure directly affecting women in comparison to men may be a tool to raise the awareness and in the longer-term restructuring of the budget to better reflect the needs and interests of both women and men (<http://ec.europa.eu>).

The international report above emphasizes that a gender-responsive budget can become an instrument as a reference that budget policies should be capable of by design for gender justice. So how is the allocation of public spending by design towards gender equality? Taking into account the various issues regarding gender that so far have not received sufficient attention, Budlender (2002) offers three categories to assess government spending that leads to the development of gender justice. Three categories for assessing government expenditure proposed by Budlender, namely:

1. Budget for gender-specific needs,
2. Budget allocation for an equal employment opportunity.
3. General allocations whose impacts are analyzed based on a gender perspective.

Based on the three gender-responsive government expenditure assessment tools above, it is important to see how serious the sub-national government (regional governments) are in encouraging and strengthening development through gender-responsive budget policies. The more so with the regional autonomy policy that provides the sub-national governments with a broad space and opportunities to organize their

administration (Setiawan, 2022; Setiawan & Widiana, 2022). This is an important momentum for sub-national governments to organize their budget, especially for gender-responsive allocation. This all depends on the seriousness of the Regional Government itself and how committed it is to reduce the existing disparity of roles between men and women in the social and political space. Based on Budlender's gender-responsive budget theory approach, the authors will analyze the seriousness of the Batang Regency Government in realizing gender justice.

This issue was interesting to explore further and to see if Batang Regency allocated sufficient budget to the gender development aspect. Referring to the news webpage managed by the Batang Regency Government, the number of cases of violence against women is still quite high.

Data from the Office for Women's Empowerment and Child Protection for Population Control and Family Planning (DP3AP2KB) in 2020 showed that there were 19 cases, and 80% of the cases occurred in women and children. This means that women and children are vulnerable groups to the violence in Batang Regency (Jumadi, 2021). As such, gender issues are still and must still receive attention in Batang Regency. In line with Presidential Instruction Number 9 of 2000 concerning Gender Mainstreaming, every implementation of Regional Government must improve gender equality and equity in development. Therefore, gender development must be carried out through policy planning, budgeting, and implementation, as well as monitoring and evaluation of all Central Government policies (Antasari & Hadi, 2017).

A. Regional Budget: Gender Responsive Government Expenditure of Batang Regency

Discussion on a gender-responsive budget cannot be separated from one of the criteria for good governance by UNDP. This international institution clearly stated the concept of good governance as one of the benchmarks of the quality of government, namely that there must be an indicator of justice. UNDP further indirectly implies that one of the forms of justice in it is gender justice (Widowati et al., 2016). Therefore,

the government then accommodated budget policies that are responsive to gender, especially in terms of the public spending budget. From this aspect, it can then be seen how much the local government pays serious attention to its public spending in regional development goals through budget allocations that accommodate gender issues. This successful gender development will contribute to national development and eventually lead to social welfare (Siregar & Ramadhan, 2020).

Apart from that, of course, it should also be remembered that the concept of a gender-responsive budget cannot be separated from the progress of decentralization since 2001. After a decade of decentralization, women have been significantly affected at the regional level (Bakti & Kodoatie, 2012). This can be seen through the strengthening of gender equality policy in the public space, namely by the birth of the affirmative action policy of 30% women's quota in the nomination of women as mandated in Law no. 12 of 2003, which was amended in Law No. 10 of 2008 concerning General Elections for Members of the DPR, DPD, and DPRD. This law is in line with the Preamble of the 1945 Constitution Article 27 paragraph 1, which states that the rights of men and women are equal. It is on this basis that the regions attempted to provide a gender-responsive portion of the budget in each of its government expenditures.

Batang Regency also competes with other sub-national governments to organize and improve gender development through budgetary policy. The Batang Regency's commitment could be seen in a drive to create transparent and accountable budget management in 2016 by creating a budget festival program. This success is the starting point for the Batang Regency Government in educating the public about its public budget, and increasing community supervision, as well as indirectly responding to the problem of gender inequality in the budget. This showed the Regency Government's commitment to creating a public budget that can respond to gender needs. Table 4 shows the Batang Regency's government spending in 2018-2020.

Based on data on the realization of government expenditure in the Batang Regency

Table 4. Realization of Government Expenditure of Batang Regency in 2018-2020

Type of Expenditure	Batang Regency Government Expenditure Realization by Type of Expenditure (Thousand Rupiah)		
	2018	2019	2020
A. Indirect Expenditure	1023240676	1083124219	1163336381
1. Employee	638098456	660000373	738806642
2. Interests	0	0	0
3. Subsidy	0	0	0
4. Grants	57936485	57882626	71380315
5. Social Assistance	35655030	40416710	30019350
6. Expenditure Sharing	6950836	8426281	9262497
7. Financial Assistance	284599869	316398229	311867577
8. Others	0	0	2000000
B. Direct Expenditure	663975050	671942342	727281045
1. Employees	97716037	95037644	83314929
2. Goods & Services	402866433	365126458	434123309
3. Capital	163392580	211778240	209842807
C. Regional Financing	112264404	164199277	35000000
Total	1799480130	1919265838	1925617426

Source: Statistics of Jawa Tengah Province

Government, during 2018-2020, there was an increase in public spending. However, the question is whether the increased public spending in Batang Regency has resulted in gender development in the region? This question is certainly important to see the commitment of Batang Regency in providing budget posts to building gender equality. The simple way to see if an increase in public spending impacted the gender development is to identify the results of the regional governments work. Therefore, the regional achievements and awards related to gender, as well as gender development indices from year to year, need to be assessed as a reference for mapping the extent to which these sub-national regions really committed to this issue.

Data submitted by the Ministry of Women's Empowerment and Child Protection and published in October 2021 has mapped gender performance achievements. There are at least

approximately 308 agencies consisting of ministries/agencies and Regional Governments, both provincial and regency/city, in 2020, which received the Parahita Ekapraya Award. There are 13 ministries/agencies, 29 provinces, and 266 regency/cities that are considered successful in implementing Gender Mainstreaming (PUG). The awards are classified into four levels, namely the Mentor, Utama, Madya, dan Pratama categories (KemenPPPA, 2021). In this award, Batang Regency received the Madya category. Of course, this achievement makes the Batang Regency Government must work even harder because there are still two levels above this award. This means the Mentor category is the highest award given by the Ministry of Women's Empowerment for the best Gender Mainstreaming (PUG) works that are accommodated in the public expenditure budget. Therefore, Batang Regency, which is currently still in the Madya category, must be able to upgrade to a Utama and then to the top in the Mentor category.

In essence, the government's budget substantially represents its priorities. Over the last 25 decades, the international community has recognized that gender equality is especially crucial for fully socially sustainable economic growth. Because by incorporating gender-responsive budgeting policies, a state administration institution seeks to promote gender equality with an even allocation of resources. (Rubin & Bartle, 2005). There is a positive correlation between gender development and economic growth. On this basis, the Batang Regency Government has become one of the sub-national Government administrators who continues to try to strengthen the role of women as the basis for gender strengthening. This commitment was evidenced by the Research and Development Agency of Batang Regency by holding a Village/Kelurahan Economic Improvement Planning Innovation Competition with a focus on Women's Empowerment. The total prize is 600 million divided into three clusters. The gold cluster is 300 million, the silver cluster is 200 million, and the bronze cluster is 100 million (Restanti, 2021). The contest, which was participated in by many women's groups in this area, is a manifestation of the region's commitment to creating accelerated

gender justice. Table 5 is the economic growth and Human Development Index in Batang Regency in 2018-2021.

Table 5. Percentage of Economic Growth in Batang Regency 2018-2021

Area/Year	2018	2019	2020	2021
Batang	5.72	5.39	-1.29	4.88
Provinces	5.30	5.40	-2.65	3.32
National	5.20	5.00	-2.07	5.02
Gender Development Index				
Batang	90.65	91.08	91.47	91.86
Provinces	91.95	91.89	92.18	92.48
National	90.00	91.07	91.06	91.27

Source: Data Analysis System Batang Regency 2018-2021

Based on the above data, there was an interesting correlation between economic growth and the human development index in Batang Regency. There were two substantial correlations in the data. The first correlation was between 2018 to 2019. If economic growth in Batang decreases, the gender development index increases. The second correlation was from 2020 to 2021. If economic growth in Batang increases, the gender development index decreases. The third was the transition from 2019 to 2020. In this transition, it turns out that there is a tendency that declining economic growth tends to result in an increase in the gender development index. The statement above is in accordance with the results of the study (Deris et al., 2022). Based on economic growth indicators consisting of the life expectancy ratio, the average length of schooling ratio, and the labor force participation rate. The results of this study state that only the gross participation ratio indicator has a positive effect on the gender development index. It seems that economic growth is not always a variable that can increase the gender development index in Indonesia, including in Batang.

B. Budget for Gender-Based Employment Opportunities in Batang Regency: Challenges and Opportunities?

Batang Regency is growing into an area that continues to improve in creating industrial area. Moreover, in 2024 Batang is expected to have a Batang Integrated Industrial Area (KITB). This

means that in this context, productive people in Batang, both men, and women, can maximally be absorbed as workers, especially in KITB. This largest industrial area in Batang was scheduled to be completed in 2024 and projected to provide job opportunity for 287,000 people. The total population in Batang Regency in 2020 is estimated to reach 801,718 people. It is predicted that productive people in the region will become industrial players. This situation is a challenge for the Government of Batang Regency in developing the appropriate APBD to expand gender-based employment opportunities, considering the rapid growth of the Batang industry also demands job opportunities for women. Table 6 shows the gender development priority programs in the 2017-2022 Batang Regency Medium Term Development Plan (RPJMD).

Based on data from the Batang Regency Government's RPJMD, specifically related to gender development based on budget allocations that provide employment opportunities, there was an increase from 2017 to 2022. In 2017, the budget allocation on employment opportunities was 1.6 billion. However, in 2022 this budget allocation increased sharply, reaching approximately 2.47 billion. This surge in increase showed the commitment of the Batang Regency Government to increasing employment opportunities through its fiscal instrument (APBD).

On the other hand, in increasing women's equality in accessing employment opportunities, the Batang Regency Government has received support from the Office of Women and Children of Central Java Province. This support is in the form of training events that empower women in vulnerable groups through the Increasing Women's Economic Productivity (PPEP) program. The program includes basic training for women in make-up, cooking, and hionics making. The program was attended by 25 women with the criteria of being the head of the family, having disabilities, former migrant workers, victims of female violence, and vulnerable families. This activity was carried out to create a platform and space for women to discuss as an early step in creating empowered women. Figure 2 is a training program for Increasing Women's Economic Productivity (PPEP) conducted in Kasepuhan Village, Batang Regency, by the Women and

Table 6. Priority Programs of the Batang Regency on Gender Improvement in the 2017-2022 RPJMD

Priority Program	2017	2018	2019	2020	2021	2022
Program for Development of At-Risk Area	55,000,000	180,000,000	180,000,000	180,000,000	180,000,000	180,000,000
Program for Poverty Reduction and Social Empowerment	-	-	900,000,000	921,741,000	970,112,000	981,348,000
Program for Job Opportunity Improvement	1,643,653,500	782,000,000	1,810,000,000	2,000,000,000	2,400,000,000	2,470,000,000
Program for Institutional Strengthening for Gender Mainstreaming and Children	219,000	360,000,000	388,000,000	409,000,000	496,800,000	507,800,000
Program for Improvement of Quality of Life and Women's Protection	96,000,000	97,000,000	125,000,000	146,000,000	193,000,000	204,000,000
Program for Food Security Improvement	4,600,931,050	4,454,580,477	4,444,709,620	5,161,492,182	5,435,848,833	5,426,530,480
Program for Social Welfare Service and Rehabilitation	-	473,943,000	-	-	-	-

Source: RPJMD batangkab.go.id



Source: Jumadi (2021)

Figure 2. Development Process of Batang Integrated Industrial Estate Development (KITB)

Children Service of the Central Java Provincial Government.

Figure 2 is a visualization of the PPEP implementation program in Kasepuhan Village, Batang Regency, which was attended by the Head of the Women and Children Service of the Central Java Provincial Government. This training is provided free of charge and aimed to enable the women to use the skill that they obtained through the training to provide for their families, carry out their activities, and sustainably meet their need (Jumadi, 2021). Previously, in 2019, in creating an area that was friendly to women and children, the Batang Regency government held meetings and consultations at the Ministry of Women's Empowerment and Child Protection of the Republic of Indonesia, represented by Commission B of the DPRD Batang Regency and the Office of Women's Empowerment and Child Protection, Population Control and Family Planning (DP3AP2KB). The Head of the

DP3AP2KB Office inquired about the budget allocation from the Central Government, considering that the Batang Regency Government was having budget constraints in implementing the PPPA program in the region (KemenPPPA, 2019).

In 2022 the Batang Regency Vocational Training Center (BLK) will develop Binangun Village women to become entrepreneurs. This event was delivered through the Mobile Training Unit (MTU) training for making bread and cakes at the Binangun Village Hall, Bandar District. This is a program from the Semarang Vocational and Productivity Training Center of the Ministry of Manpower for 20 days and was attended by 16 participants (Jumadi, 2022). However, this series of program policies have not shown a significant impact since Batang Regency has limited budget allocations and lacks a structured and systematic plan for gender development for both women and children.

C. Budget Performance Achievements on Gender in Batang Regency

The ongoing fiscal decentralization in Indonesia has had a significant impact on development (Abrar et al., 2020). This can be seen from the government's serious attention, in which the budget allocation alone has started to think about gender equality issues. Therefore, to see the seriousness of how the public expenditure budget, especially in responding to issues of gender equality, it is necessary to see how the achievements that have been achieved so far by

the Batang Regency Government itself. It needs to be noted that the successful development of gender equality will have an impact on the quality of regional development. This is the purpose of the existence of a government, to create welfare for its citizens (Duri & Rahmah, 2020). Table 7 shows the comparison of the life expectancy of men and women in Batang Regency in 2019-2021.

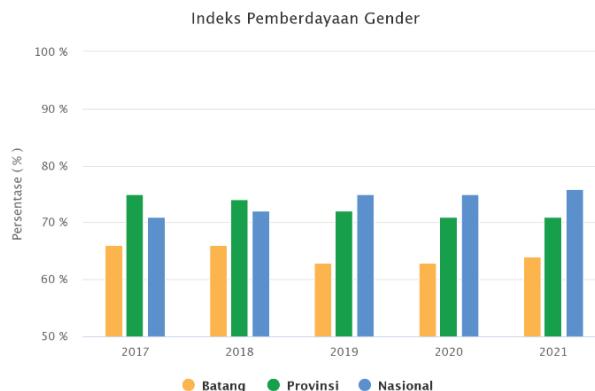
Table 7. Comparison of Life Expectancy (UHH) for Men and Women in Batang Regency in 2019-2021

Year	Male	Female
2019	72.69	76.48
2020	72.84	76.58
2021	72.89	76.65

Source: Badan Pusat Statistik, 2022

The life expectancy data shows an interesting fact in Batang Regency Life expectancy (UHH) in 2019-2021 in Batang Regency is still dominated by women. This means that the UHH of men is lower than that of women. Women's life expectancy is 76 years, while men only 72 years. Therefore, from the UHH, it can be concluded that women live four years longer than men. This situation is also an issue to be addressed by the Government of Batang Regency, especially from a gender perspective. The regional government must also be able to increase the life expectancy for both men and women so that equality in longevity can be realized. The longer a person lives tends to represent the level of one's happiness. Life expectancy is one measure in determining the human development index (HDI). This means that one of the HDI indicators related to the gender gap in Batang Regency still needs to be improved. This is because there is still a gap between the life expectancy of men and women in Batang Regency.

On the other hand, apart from life expectancy in Batang Regency, it is equally important to look at the women's development index. This index is important to see how women can have the same opportunities and access Why do women need special attention to increase the women's empowerment index? The answer to that question is that women are still seen as a minority, backward, and a marginal group. As such, this situation must be transformed to



Source: Sistem Data Informasi (Sidasa) Batang Regency (2022)

Figure 3. Batang Regency Women's Empowerment Index 2017-2021

enable gender equality for women. Figure 3 shows the women's empowerment index in Batang Regency in 2017-2021.

Batang Regency's women empowerment index was still below the national and provincial indexes. The index even experienced a significant decline in 2021 compared to 2017. This is a homework for the Batang Regency Government to gradually improve this index. This is important because the quality of development in Batang regency will be impacted by the lack of a balanced gender development in its public spending budget. Overall, gender performance in Batang Regency needs to be further improved. As Batang has become a role model for budget festivals at the regional level, this is the best momentum for Batang to continue to improve.

IV. Conclusion

A gender equality responsive budget does not translate into the same amount of budget allocation for men and women. This budget is aimed to create equality in the application of the budget for men and women. This equality is realized through equal employment opportunities and the implementation of budgets and work programs to ensure the development of all genders. Batang Regency is one of the regions that determine the amount of the budget for gender equality in its Regional Medium Term Development Plan (RPJMD) for 2017-2022. Based on Batang Regency's RPJMD, there was an increase of the APBD spending for gender-

equality priority programs. Several gender equality indicators in Batang Regency were implemented in various programs, such as poverty alleviation and people empowerment, programs to increase employment opportunities for women, the Institutional Gender and Children Mainstreaming Empowerment, and Women's Quality of Life and Protection Empowerment.

The pro-gender government programs started with the coordination between the Batang Regency government, the Ministry of Women's Empowerment and Child Protection, and the Population Control and Family Planning (DP3AP2KB) in 2019. This coordination resulted in Batang Regency government's commitment to create women-and-children-friendly areas. To fulfil this commitment, in 2021, Batang Regency started increasing job opportunities for women and people with disabilities through training in cosmetology, cooking, and hydroponic farming. Similar activities were carried out in 2022, through an entrepreneurship training for women. The training was conducted by the Mobile Training Unit (MTU), that provided training on baking bread and cakes at the Binangun Village Hall in Bandar District. However, not many residents attended the training, although information related to the activity have been uploaded on social media and informed to the village heads in Batang Regency. The Batang Regency Industry, Trade, Cooperative, and UKM Agency (Disperindagkop UKM) revealed there was not that much enthusiasm for such activities.

Moreover, the focus of the Regional Government of Batang Regency on increasing gender equality (especially women) is evidenced by holding an innovation competition for a plan to improve the village and sub-district economy, with focus on women empowerment. These programs were sufficient to contribute to economic growth in Batang Regency. In addition to economic growth, the implementation of gender-responsive budgeting in Batang Regency has quite an effect on life expectancy but has no effect on the gender development index. Creating job opportunities for the people of Batang Regency is conducted through the development of KITB, which requires a lot of human resources for several companies. The challenge then lies in creating job opportunities that can improve gender equality through the local government

budget. Equal employment opportunities for men and women in Batang Regency were conducted by improving the quality of life and women's protection, as well as strengthening the organization for the empowerment of women and children. Based on the above findings, the regional budget allocation in Batang Regency has conformed with gender equality, although the realization needs to be improved.

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