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Received  
9 December 2022

Accepted  
3 May 2023

Published online  
October 2023

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**Keywords:** gender equity; public expenditure; women-based welfare

## Women-Based Welfare (WBW)

Strengthening Women Based on Government Expenditure Formulations in Gunungkidul Regency, DI Yogyakarta

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**Abstract:** Women have played an important role in welfare development through government spending. There is a tendency for areas with a low level of welfare to be synonymous with development that does not provide space and opportunities for women. Whereas in reality women are part of the welfare element itself. This research uses a qualitative approach with the method of literature study. The author collects data through various relevant literature, either in online media, official media, and other literature. Meanwhile, researchers in carrying out this research stage used the Creswell concept. The stages of this research consisted of problem identification, literature search, research aims and objectives, data collection, data analysis and interpretation, and research reporting. The results of the study show that the low level of welfare in Gunungkidul is in line with the weak condition of women in the development budget. This can be traced with the logical implications of the development indicators that have been implemented in Gunungkidul. For example, if you see a high poverty rate, a weak human development index, a weak gender development index, and a low gender empowerment index, this shows how fragile well-being is from within. This is also relevant to the revenue budget, especially from tax collections which are also weak, reinforcing how welfare issues are still a problem today. Therefore, the main key in advancing welfare development in Gunungkidul is placing women not only as objects but also as subjects in building welfare that is inclusive and fair.

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## I. Introduction

Government expenditure is vital in accelerating welfare development in every sub-national government unit. This instrument is often used as a barometer to see how the government is formulating a strategy, especially in managing the public expenditure budget oriented towards the people's welfare. However, what is far more important is that this public expenditure budget is adjusted to each region's needs for facilities and infrastructure to support the implementation of the government's duties to create reliable and quality public services (Hardiningsih et al., 2020, p. 2). This means that in this context, public expenditure budgeting must be able to transform in terms of governance of expenditure budgeting, which is no longer based on public wishes, but based on the needs of the region according to the circumstances for shared interests (Rahmadhany, 2019; Stanislaus et al., 2017, p. 186). For this reason, the precautionary principle in formulating government expenditure, especially in sub-national government areas, is important so that every member of society can enjoy welfare development equitably and justly.

In addition, the success of governance of government expenditure in the local sphere must also consider the fiscal capacity of the region concerned. This is important so that there is a balance point in formulating the income and expenditure budget, not a sharp imbalance. Balance in the management of public spending can be a catalyst for increasing the welfare index because it is a manifestation of government expenditure which is part of the macroeconomic component (Krisrajaya & Dewi, 2019, p. 1396). Because of that, the challenge for every administration in every sub-national government is how to formulate a public spending budget that is inclusive and able to boost the level of welfare of its people. Welfare can be realized by formulating public spending that can stimulate economic growth and mobility without destroying the income of the middle and upper classes. As classes study conducted by Grove et al. al regarding public expenditure in the United States from 2003-2010, social spending with high absorption also impacted economic growth (Mayer et al., 2016).

One governance of public spending that has yet to be resolved is formulating a budget that favors women's development. Whether we realize it or not, women's involvement significantly contributes. Still, the space and opportunities, especially in development, which are then included in the public budget, need to accommodate the role of women themselves. As a result, it is rare to see that the low level of welfare in a region is also influenced by the weak involvement of women and budget allocations that favor women's groups (Khaerah & Mutiarin, 2016, p. 416). Every time a public policy is made, especially related to the budget, sufficient space must be provided, especially for women, so that practices marginalizing and discriminatory towards gender can also be resolved on a budget basis (Natalis, 2020, p. 65).

This condition is in line with the spirit of the 1945 Constitution of the Republic of Indonesia in Article 28 I, paragraph 2, which states that everyone has the right to be free from discriminatory treatment on any basis and has the right to protection from discriminatory treatment. This means that the constitutional mandate is not given even the slightest space for discriminatory actions, in this case, women, who until now have been considered a vulnerable group (Hardiyanti, 2022, p. 42). The absence of the role of women or, more precisely, the weakness of gender development, let alone dealing with the issue of the regional budget, needs to be reviewed in depth so that social welfare will be achieved if the budget has an inclusive character, both to accommodate men and women. The low participation of women in budgeting and even the small allocation of spending aimed at women will hinder the performance of government expenditure in building welfare for all without exception. This means that the development process, whatever it is, is oriented towards welfare so that women's involvement becomes important and should not be forgotten (Cameron & Worswick, 2001, p. 352). This shows that women's roles and responsibilities are always dichotomized in the public space, causing them to experience domestication and role restrictions (Jacobus, 2017, p. 3). This context is in line with the mandate of the 1945 Constitution article 28 H paragraph 1 whereby everyone has the right to live in physical and spiritual prosperity, to have

a place to live, and to get a good and healthy environment and has the right to receive health services (Suprianto & Mutiarin, 2017, p. 72).

One of the areas that have a low tendency for women's development due to not optimal regional budgeting for women is Gunungkidul Regency (see Report of the DI Yogyakarta Women and Community Empowerment Agency, 2017). This region, which incidentally is one of the regencies in Yogyakarta, is still experiencing very complex problems compared to other regencies/cities in DI Yogyakarta and starting from the view of low regional income, a relatively high poverty rate, a weak gender development index, and weak economic performance compared to the Regencies/cities in DI Yogyakarta. These various problems then resulted in a slow level of welfare as well. In fact, through multiple issues, it indirectly reflects the existence of something odd about how the public expenditure budget is managed, especially for pro-women development. The problem that is often faced by every sub-national government related to the expenditure budget is the weak capacity and capability of the program to meet the needs as well as demands of the community, to the point where the efficiency level of regional expenditure execution is also weak (Armawaddin et al., 2017, p. 77). This condition can be seen from the output absorption of regional spending, which is still low because the local government sometimes needs clarification about what to spend even though there is still much homework that must be completed by each sub-national government, starting from the aspects of health, education, economics, social or other fields through the allocative role of public spending. On this basis, the way of thinking about public spending no longer makes every sub-national government confused about how to spend it, but how to spend the allocative funds right on target and by their designation. Table 1 is the percentage of women's involvement in parliament in DI Yogyakarta in 2018-2020.

Based on the data on women's involvement in parliament above, it can be observed that in 2018, Gunungkidul Regency ranks lowest, above Bantul Regency, from the urban district in DI Yogyakarta. However, from 2018 to 2019, it has increased to 22.22%. In 2020, there was no increase, namely 22.22%, which is still the same as the previous year. In this context, women's involvement in

**Table 1.** Women's Involvement in Parliament (%)

Regency/City	Women's Involvement in Parliament (%)		
	2018	2019	2020
Sleman	24.00	26.00	28.00
Bantul	6.67	8.89	8.89
Gunungkidul	13.33	22.22	22.22
Kota Yogyakarta	25.00	12.50	12.82
Kulon Progo	17.50	20.00	20.00
DI Yogyakarta	12.73	16.36	18.18

Source: [gunungkidulkab.bps.go.id](http://gunungkidulkab.bps.go.id)

public or collective decisions must determine their quality and capabilities. Therefore, the need that later becomes the basis for development, primarily related to the government expenditure budget, is the involvement of the role of women.

The use of public spending by sub-national governments is an allocative role of government (Deswanto et al., 2017, p. 188). This means that the government must allocate regional expenditure, especially in the public sector, to stimulate further economic growth, which triggers welfare. Especially in the current era of regional autonomy, aspects of public spending related to welfare must be based on the provision of public services (Amalia, 2015; Berrittella & Provenzano, 2016, p. 8; Izzulhaq & Trisnarningsih, 2022). Therefore, it is unsurprising that the public sector is always involved in public service. However, in this allocative role, the government often experiences problems, so the uptake of regional spending sometimes needs to be higher. Even this year alone, Gunungkidul Regency still highlights the low absorption of the budget by the Regional Apparatus Organizations (OPD). Referring to the time interval of 25 November 2022 in Gunungkidul, there are at least three regional apparatus organizations whose budget absorption is still below 60%. The three OPDs are the Public Housing and Settlement Area Service (DPUPRKP), which has absorbed only 55.7%; the Environment Service (DLH), which has only reached 55.08% and the Regional Education Training Personnel Agency (BKPP), which has absorbed only 44.05%. Meanwhile, the absorption of other OPDs has reached intervals of 62%-92%. For example, the Department of Health has absorbed 62.95% of the budget, and Kapanewon

Panggung is the highest with 92.86% absorption. This means that it is still not optimal because there is still a deviation of budget realization between 13-20% (Kurniawan, 2022a).

Apart from the problem of low absorption of the budget, Gunungkidul also has issues related to local own-source revenue, which tends to be low when compared to other urban districts in Yogyakarta, such as Kulon Progo, Sleman, Bantul Regencies, and even the City of Yogyakarta itself. In 2022 Gunungkidul projected an income of Rp1.947 trillion. Transfer funds from the Central Government still dominate this amount. Regional Original Revenue (PAD), purely from Gunungkidul itself, can only contribute around 12.9% of the projected incoming income. This means that this PAD needs to be more significant for a Regency unit. PAD in 2022 is targeted at Rp251.2 billion. In this context, transfer revenue is 87.1% or around Rp1.695 trillion (Kurniawan, 2022b). This condition certainly shows that Gunungkidul is still very dependent on central transfer funds, so regional independence in determining financial sources is still a serious concern.

As a result of the various budgetary problems experienced by Gunungkidul, there is an interesting correlation where the low absorption of the budget impacts the low quality of welfare, especially matters relating to women. Table 2 shows the achievements of the Gunungkidul gender development index from 2017-2021.

**Table 2.** Gender Development Index of Regency/City in DI Yogyakarta 2017-2021

Region	2017	2018	2019	2020
Sleman	96,08	96,01	96,04	96,20
Bantul	94,42	95,11	95,18	95,12
Gunungkidul	84,03	84,59	84,62	84,73
Yogyakarta City	98,78	98,48	98,09	98,16
Kulon Progo	94,73	95,03	95,05	95,07
DI Yogyakarta	94,41	94,73	94,77	94,80

Source: BPS-Statistics DI Yogyakarta 2017-2021

Based on the gender development index data above, it can be seen that Gunungkidul Regency is the Regency with the lowest Gender Development Index (GDI) achievement when

compared to other urban districts in Yogyakarta. Apart from Gunungkidul, all urban districts in Yogyakarta's GDI reached more than 90.00; even the achievements in Gunungkidul are still far from the provincial GDI, which reached around 94.00. Therefore, it is important to analyze this condition, and it is very relevant to explain the low absorption of regional budgets that impact the quality of people's welfare, especially budgets that relate to the development of women themselves. This correlates with the human development index (HDI) in Gunungkidul, which is also the lowest in DI Yogyakarta, as shown in Table 3. HDI itself is an indicator to see the size of human welfare in a region (Agustina et al., 2016, p. 193; Hanum et al., 2020, p. 186; Ningrum et al., 2020).

**Table 3.** Human Development Index Regency/City DI Yogyakarta of 2017-2021

Region	2017	2018	2019	2020	2021
Sleman	82,85	83,42	83,85	83,84	84,00
Bantul	78,67	79,45	80,01	80,01	80,28
Gunungkidul	68,73	69,24	69,96	69,98	70,16
Yogyakarta City	85,49	86,11	86,65	86,61	87,18
Kulon Progo	73,23	73,76	74,44	74,46	74,71
DI Yogyakarta	78,89	79,53	79,99	79,97	80,22

Source: BPS-Statistics DI Yogyakarta 2017-2021

Referring to the human development index data above, it can be seen how the human development index in Gunungkidul Regency is in the lowest position for the 2017-2021 interval when compared to other urban districts in Yogyakarta. Based on the two data above, namely the gender development index (GDI) and also the human development index (HDI), explain the correlation that the so-called development will not be oriented towards welfare if gender is still seen as a marginalized component. Therefore, it becomes very important to discuss welfare development related to public spending by involving gender aspects. This is because, in terms of social construction, women are still placed in a marginal space, so it is clear that women and men experience different disadvantages (Indraswari, 2008).

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On PP No. 58 of 2005, it is explained that regional spending is provided within the budget framework for every government affair in its implementation, both mandatory and optional matters, which are the regional government's authority (Aminus, 2018, p. 50). The logistical consequence of this rule is how each regional government, through its inherent authority, can create development for the welfare of its citizens, both through the authority of obligatory affairs and supporting or optional matters. Whether government spending in each region is based on women's development? What is the significant influence on developing women's welfare through regional spending bases that trigger welfare? These two questions are essential to discuss in this research, especially in the context of Gunungkidul Regency.

Based on research conducted by Nourmanita (2016, p. 46) regarding public spending between problems and the effectiveness of budget spending, it appears that there is a tendency for state and regional expenditures still need to fully accommodate the needs of the community. This can be proven by the fact that there are still many problems that the government still needs to be able to solve. For example, the dominance of indirect expenditure in the personnel expenditure sector still has a very high portion; it tends to increase yearly. This means that public spending allocated to community development has a share below civil servant spending. Therefore, if this spending pattern is maintained, it will not be able to solve the problems experienced by the community. This includes how the treatment of the budget is aimed at the development of women considering that these women have a stake in supporting the welfare pillar. On this basis, it becomes essential for healthy regional financial management through the public budget (Latief & Mutiarin, 2016).

On the other hand, research conducted by Kadri (2020, p. 16) related to gender-responsive budgeting policies and implementation in the NTB Regency Government from an organizational communication perspective resulted in findings that the regional Revenue and Expenditure Budget (APBD) budget does not fully reflect the Gender Responsive Budget (ARG) in the NTB Province. Not much budget is spent on development, equity, and gender empowerment. This is reflected

in only 0.23% of the total APBD allocated to ARG. These two studies show that the public expenditure budget cannot be fully implemented with management based on women's alignments. Even though the allocation of public spending should be demanded to be able and in favor of the welfare of society through women's equality.

Therefore, this research is necessary because of several primary reasons. First, in the context of welfare, women have an important position in public expenditure items. Until now, Gunungkidul Regency can say that the welfare rate tends to be low compared to the Regencies/cities in DI Yogyakarta. The low involvement of women in the policy-making space, especially in public expenditure policies, results in women's needs needing to be accommodated optimally. As a result, such conditions result in women's welfare not fully manifested in public spending. Ironically, this condition coincides with the results of women's equality works which are also low. This means that there is a relationship to be explored between the welfare of the people of Gunungkidul and the result of pro-women public spending. Second, this study is interesting because it wants to see how far the welfare of the people in Gunungkidul can only be realized by managing regional expenditures based on women's development. Public spending realized by constructing health facilities in Gunungkidul is far more than other Regencies/cities in Yogyakarta. However, the welfare of women (mothers) is not proportional to the welfare level as in Sleman, Bantul, Kulon Progo, and Yogyakarta City (Permatasari & Lazuardi, 2021). Referring to the posture of the 2022 Gunungkidul RAPBD as stated in the 2022 KUA PPAS document, the Gunungkidul APBD has a deficit of more than Rp81 billion (Infogunungkidul, 2021). Therefore, the Government of Gunungkidul needs to redirect public spending from efficiency measures and development programs that are not considered a priority in budget arrangements based on empowering women as a priority program. This is important to discuss thinking that the management of public spending is still not accommodative (Yusnaini & Saftiana, 2012, p. 40), so this has an impact on the high maternal and infant mortality rates (MMR and IMR) in Gunungkidul (Sutarmi, 2022).

These two reasons later became the primary basis for why this research was essential in the

context of Gunungkidul Regency. This research will use the primary analytical tool in dissecting and studying the problems described above. The author will use the theory put forward by Rinusu (2006, as cited in [Padriyansyah, 2015, p. 22](#)), which identifies that a government expenditure budget includes women must strengthen the budget as minorities, namely:

1. Optimal well-being function
2. Acceleration of the democratization process through participatory planning and budgeting process mechanisms
3. The creation of political stabilization because women's interests in the budget so far have tended to be ignored, so it needs to be accommodated
4. Speeding up the welfare process like pro-poor budgeting

The novelty of this study lies in the theoretical framework used by researchers. So far, government spending has always been seen as part of increasing women's equality as a vulnerable group. However, in this paper, from the cases in Gunungkidul Regency, the theoretical conception used is how women-based budgeting contributes to welfare. This means that the main instrument is no longer focused on how the budget is aimed at gender equality, especially for women. But how can a woman push (involve herself) for a budget-based level of welfare so that the output is women's fairness? Gunungkidul, in particular, has shown that welfare tends to be weak along with weak women's or gender empowerment rates. This means that a correlation needs to be explored more deeply between whether the development of women in Gunungkidul impacts their welfare or not, by involving government spending as a catalytic research instrument. Therefore, the main question of this research is whether the government expenditure in each local government is based on women's development? How much do women intervene based on government expenditure formulations to initiate welfare?

## II. Methods

This type of research uses a qualitative approach with the library research method. The author uses

this approach because, in qualitative research, truth is not static and can be sought through an in-depth understanding of the object studied. The library research method in this study has at least two advantages. First, through this method, it will be easier for researchers to collect various data from the literature, such as official government authorities, the media, books, journals, or other sources that are supportive and relevant to the topic being studied in this research. Second, through this method, the researcher can interpret the data by comparing it to the reality of the research object being studied. However, the weakness of this method is that researchers must be careful and selective in determining the validity of the data, considering that quite a lot of information data is available from various sources.

This research was conducted by collecting supporting data from September 1, 2022, to December 30, 2022. Even though the budget work period takes 12 months, the journey of one budget year can be seen, and it is enough with the last four months of budget work through the data and the final results. The object used as the locus in this research is government expenditure based on strengthening women in Gunungkidul Regency, especially in developing the welfare of its citizens. The reason for locus of this research was chosen because it departs from previous studies on the approach used in understanding sub-national government public spending budgeting policies, using an approach that does not relate to how empowering women in public spending budgeting can create welfare. The object that must be shifted is no longer the public budget allocated to women but how strengthening women in public budget work can impact a much better welfare measure. Meanwhile, researchers in carrying out research stages use Creswell's concept. According to Creswell, the stages of qualitative research consist of problem identification, literature search, research aims and objectives, data collection, data analysis and interpretation, and research reporting ([Raco, 2010, p. 37](#)).

In this study, researchers collected various data, such as official reports from government institutions, namely reports from various bureaucracies, especially those related to women's work, reports from multiple media, both print and electronic, along with previous literature studies related to women-based budget

work in Gunungkidul. The data comes from various agencies and institutions at both the DI Yogyakarta Province level and the Gunungkidul Regency Government, for example, the Women's Empowerment and Child Protection Office, the Community and Village Empowerment Service, the Regional Planning and Development Agency, the Education Office, the Health Office, as well as information from reputable media reporting on women-based budget performance in Gunungkidul. Researchers also use data sources from various relevant literature references, both from journals and reports, which are accurate in their validity. With this large amount of data, for researchers to ensure that the data is valid, confirmation of other data is carried out so that the accuracy of the data in this study emphasizes caution in sorting data.

### III. Results and Discussion

#### A. Women Must Prosper?

Women are an essential part that cannot be separated from the welfare goals of the nation-state. Without strengthening the role of women in various matters, welfare will only be limited to narratives that will not materialize. Women are the pillars of welfare itself. The problem, then, is that the inequality faced by each region tends to weaken the role and function of women. That's why strengthening the role of women can be done through public budgeting, which we then known as government expenditure. The use of Governmenture will assess how much (percent) of budget spending flows into strengthening women by making a schematic list of various programs in each development unit from all lines (Jhamb et al., 2013, p. 35). This shows that women in budgeting have taken a significant and strategic position in creating the accelerating welfare development itself. It is no longer how women should be involved, but more essential is how public budgeting is friendly and pro-women without exception.

Gunungkidul Regency has tried to position and strengthen women, especially in building a much better Gunungkidul. This was stated in the 2016-2021 Regional Medium Term Development Plan (RPJMD) document as a regional development strategic goal. Under the leadership of the female regent, Badingah, the document has outlined

a program leading to the gender development index. The RPJMD document, which has five years, is then relegated to the RKPD (Regional Government Work Plan), which has one year. In the process of integrating women in terms of their roles and positions, the Government of Gunungkidul Regency carried out 15 programs on the first mission, 24 programs on the second mission, two programs on the third mission, nine programs on the fourth mission, 17 programs on the fifth mission, and seven programs on the sixth mission, which contains Gender Mainstreaming (PUG). This means that in the last five years, a total of 74 programs have been implemented (Kasanah & Fitriyah, 2021). PUG's flagship programs include:

1. Program to increase the role of women towards a healthy and prosperous family;
2. Prime village program, skills training activities for women, formation of gender-aware groups in the community;
3. Outreach about Gender Mainstreaming from the provincial level supported by the Regency.

#### B. Budget, Women, and Welfare Acceleration

From the perspective of public spending, welfare is aimed at increasing the affordability of certain groups of basic human needs. This includes food, education, health, food and clothing, sanitation, access to clean water, a sense of security, socio-economic protection, shocks, and even socio-natural disasters (Hadiwijoyo & Hergianasari, 2021). This includes women's groups, whose existence plays a vital role in encouraging the actualization of welfare. The cases that occurred in Gunungkidul can be identified through the presence of socioeconomically vulnerable women (WRSE), which ultimately resulted in these women slowing down the pace of welfare in Gunungkidul. If traced further, the WRSE condition strongly correlates with the high marriage rate and educational conditions, for example, in Semin Regency (Khoirudin, 2019, p. 132). Therefore, in this sub-section, it is important to see the existence of public spending that flows on the settlement of women related to marriage and education. This certainly impacts gender development in Gunungkidul itself so that equality and justice through health and education can strengthen the idea of gender empowerment.

Table 4 is data on the gender empowerment index for Gunungkidul Regency for 2018-2020.

**Table 4.** Gender Empowerment Index (GDI) Regencies/Cities of DI Yogyakarta of 2018-2020

Region	2018	2019	2020
Sleman	78,47	80,40	81,25
Bantul	61,01	65,29	64,78
Gunungkidul	67,45	75,34	75,53
Yogyakarta City	80,65	71,06	71,05
Kulon Progo	68,36	71,58	71,45
DI Yogyakarta	69,64	73,59	74,73

Source: BPS-Statistics DI Yogyakarta 2018-2020

Based on the gender development index data above, it can be seen that Gunungkidul's GDI has increased from year to year. This means that the index has increased steps compared to the City of Yogyakarta, which has decreased significantly yearly. Therefore, one of the factors contributing to the increase in Gunungkidul's GDI is the existence of an allocative budget aimed at gender empowerment. Suppose you look at the Gunungkidul Regency Regional Regulation Document Number 12 of 2021 concerning the 2022 Regional Revenue and Expenditure Budget. In that case, the planning details for the APBD target can be seen in Table 5.

**Table 5.** APBD of Gunungkidul Regency in 2022

Regional Revenue	Rp1,949,363,018,623.00
Regional Expense	Rp2,031,939,637,207.00
Deficit/Surplus	Rp82,576,573,584.00
Regional Funding	
Revenue	Rp108,744,017,892.00
Expense	Rp26,167,444,308.00
Nett Funding	Rp82,576,573,584.00

Source: Regional Regulation of Gunungkidul Regency, No 12 of 2021

The data above is a breakdown of the 2022 Gunungkidul APBD. If you look closely, the plan for achieving regional income in Gunungkidul will be the lowest compared to the regional income of Regencies/cities in Yogyakarta, especially PAD from levies. The posture of Gunungkidul's welfare

development, reflected in the stretch of economic growth, is supported by income from the existing tourism sector. Based on data from the Gunungkidul Regency Central Statistics Agency, the financial growth posture in this region in 2021 will be 5.22%. This figure increased significantly compared to 2020, which was negative 0.69%. This increase in economic activity is due to the flexibility and opening up of the tourism sector, which was previously hampered by the COVID-19 Pandemic, which attacked Indonesia. Therefore, the key to creating prosperity is how income is increased and allocated through the public expenditure budget mechanism.

Apart from that, the key to welfare, particularly, is accommodating women in budgeting matters based on an even distribution of interest. This means that if welfare is inclusive, the consequence is that it must be able to provide equal opportunities for men and women both in education and health and even make them agents of development and decision-making so that the welfare case is open in the same space without exception (Kartiwi et al., 2022, p. 65). The planning documents for Gunungkidul Regency in the 2021-2026 RPJMD clearly state that the population of Gunungkidul Regency has many male and female presentations. This means that in this context, welfare should ideally be able to place women as an essential part of driving welfare. Table 6 below is data on the population of Gunungkidul Regency from 2016-2020 based on data from the 2021 Population and Civil Registration Office of Gunungkidul Regency.

**Table 6.** APBD of Gunungkidul Regency in 2022

Details	2016	2017*	2018	2019	2020
<b>Male</b>					
Total	379.875	375.812	377.930	379.995	383.632
Percentage	49,82	49,63	49,38	49,35	49,53
<b>Female</b>					
Total	382.577	381.357	387.354	389.912	390.977
Percentage	50,17	50,37	50,62	50,65	50,47

Source: Population and Civil Registration Office of Gunungkidul Regency in 2021

Based on the population data based on gender above, it can be understood that the proportion of women is slightly higher than



that of men. Therefore, women should have the same rights and opportunities in regional public spending. The Forum Group Discussion (FGD) in Gunungkidul, as the Women Research Institute (WRI) reports, tries to accommodate women as equal to men. For example, in national coverage, WRI encouraged the MPR to allocate 30% of the APBN for the education sector, 15% for health, and 5% of the APBN for a budget capable of empowering women (MPR Decree No. 6 of 2002). Meanwhile, the sub-national government level encourages the preparation of gender-sensitive budgets so that the APBD contributes to gender development and regional girls.

Suppose you look at the correlative relationship between women, welfare, and public spending. In that case, it must be understood that they are the main axis that can boost the community's welfare. It is unavoidable that when there is an issue of inequality, the presence of women is always seen as a strategic element. On this basis, every sub-national government unit and even the national government are competing to strengthen the acceleration of gender mainstreaming policies as a catalyst for poverty alleviation.

Therefore, a bound analysis shows that women are a necessary basis for welfare development (Women Research Institute, 2022). In this FGD forum conducted by Women Research Institute in Gunungkidul Regency, various stakeholders were involved, both from the government and external parties, such as the community and non-governmental organizations. The parties involved in the FGD with Women Research Institute in encouraging women-based budget management for welfare were, among others, as follows:

1. Deputy Regent of Gunungkidul (Ibu Bandingah)
2. IDEA (Idea and Analytics of Indonesia)
3. Department of Population and Civil Registration
4. Fatayat NU Gunungkidul
5. Social Service and Community Empowerment
6. Education Office
7. Economic Office

8. Regional Development and Planning Agency
9. IPPNU
10. Women Entrepreneur Organization
11. IRE (Institute for Research and Empowerment)
12. Civil Society
13. Women Research Institute Researchers

The existence of the FGD shows the seriousness of Gunungkidul Regency, in which the management of the public expenditure budget will create prosperity for its citizens if the women-based component can be completed. Even though until now the various welfare indicators are minimal, Gunungkidul Regency continues to organize and improve itself by doing step by step to strengthen women-based welfare through its budget. 2016-2018, the average Gunungkidul Regency managed an APBD of Rp1.7 trillion (Hasan et al., 2019, p. 32). Compared to Regencies/cities in Yogyakarta, this management still needs to be more optimal. This is because the accumulation could be more optimal in terms of regional income alone. According to Kong (in Prakoso, 2017), there are three performance measurement orientations in budgeting (Rahmat et al., 2020, p. 192), focusing on resources, the organization, and customers.

### **C. Participatory Budgeting and Women: Portraits of Involvement in Welfare Democracy?**

One of the ways to create accommodative public spending management is through women's participatory budgeting. The existence of a participatory budgeting model like this has directly or indirectly directed women to develop women who are budget literate, especially in public spending (budgeting literate). Demanding women to be budget literate is important because, without them knowing and having adequate budgeting literacy, it will never be possible for women's welfare needs to be fully accommodated as in Gunungkidul, where women are starting to be given an understanding of budget literacy as a start. Hence, they know how the budget is used and designed for gender-equitable welfare. Figure 1 is a women's association in budget literacy organized by the NGO IDEA.

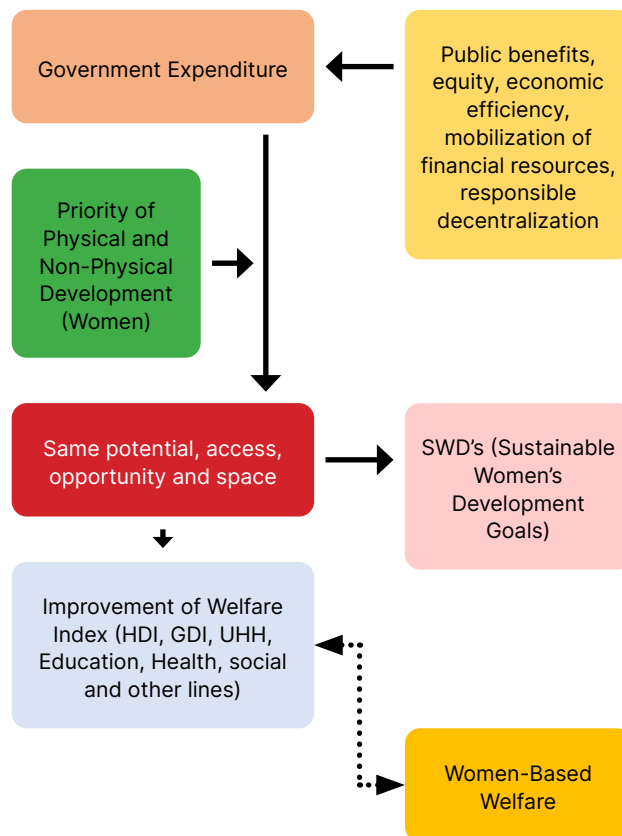


Source: IDEA (Idea and Analytics of Indonesia)

Figure 1. Gunungkidul Women's Group Network (JKPGK)

Figure 1 shows the Gunungkidul women's group or alliance, members of the JKPGK network that focus on budget literacy associations. This women's alliance was formed in 2005 consisting of KSM Ngundi Makmur Kapanewon Paliyan, KTW Sedyo Maju Kapanewon Wonosari, Posyandu Cadre Group Dwi Manunggal Kapanewon Panggang, Women's Group Sumber Rejeki Kapanewon Playen, Mother Maju Makmur Kapanewon Semanu Group, and the NGO IDEA as a tutor in learning related to the budget. Starting from this association, they were invited to discuss and map women's issues, starting from recognizing citizens' rights, state obligations, public budgeting, and the budgeting process. With the association's capital, they then realized that women, in particular, still face health, education, and agriculture problems, and what is far more essential is women's participation in budgeting.

On the other hand, women's participation in public budgeting represents women's welfare builders. The implication is that every form of development, even if its form, must be able to contribute to increasing the quality of women's dignity, which is equal to that of men. In 2022 alone, Gunungkidul Regency has budgeted funds of 24 billion for infrastructure development. The budget comes from the Regency budget and also the DI Yogyakarta privilege fund (Radar Jogja, 2022). Seeing that the budget is not small, it becomes important to ensure that these funds contribute more or less to developing women's s-based welfare. Figure 2 is a women-based



Source: Processed from research results

Figure 2. Framework for Women-Based Welfare Development in Government Expenditure

welfare development framework in Gunungkidul with a budgeting catalyst.

Figure 2 is a government expenditure framework that can be welfare-oriented in which women are an important pillar. Based on the chart, it is clear that government expenditure will lead to welfare if it has an inclusive character. This means that women are placed not only as objects of budgeting but as the subject of that budgeting. Therefore, it will be impossible to realize social welfare if women's welfare is not accommodated equally and fairly. This situation later became the work for the Government of Gunungkidul Regency, where women must be seen as an important element to move forward.

Gunungkidul Regency has much work to do if it wants to create prosperity. The reason is that until now, this region tends to occupy poverty calculations which tend to be high in the DI Yogyakarta region. This momentum is a reference for continuing to improve and self-organize, especially how budgeting can resolve

issues of women's development which are still occurring today. Just the latest data, for example, in cases of violence against women, Gunungkidul has recorded an increasing number of cases. Data from various media shows that violence against women is still a work that the Government of Gunungkidul Regency must resolve. In 2019 and 2020, violence cases were recorded in the Office for Women's Empowerment, Child Protection, Family Planning, and Village Community Empowerment (DP3AKBPMD) reports 21 cases. However, in 2021 these cases will increase significantly to 92 cases (Aprita, 2021). In this context, it can be seen that the performance of women-based public budgets has yet to be optimally implemented. That's why finding a budgeting format with an ideal format for welfare development is important for Gunungkidul to catch up with the Regencies/cities in DI Yogyakarta.

#### IV. Conclusion

Government expenditure has played a fundamental role for every sub-national government in creating prosperity. This also applies where the Gunungkidul Regency Government has begun to try to allocate space for women to participate in the welfare development space. This can be seen in various forms of association in which women's steps to be literate in public budgets have become a significant identity change. This awareness is a trigger for Gunungkidul itself to continue to improve inclusive welfare, including women's aspects in budgeting. On the other hand, Gunungkidul is also starting to think more concretely about creating community welfare, primarily based on women's development. Looking at Gunungkidul's track record, which tends to lag in welfare compared to other Regencies/cities in DI Yogyakarta, this aspect of public spending becomes a critical reflection. Women are recognized as having contributed to creating development in Gunungkidul. This is evidenced by the existence of space and literacy for women's associations to become part of the budget literate participants.

Even though Gunungkidul has experienced changes for the better, these efforts need to be carried out continuously. Because of the importance of this budget-based welfare development, it has become a big job for the

Government of Gunungkidul to create equitable welfare, including the role of women. In addition, the existence of budget literacy for women is a big step toward changing the quality of women. This is due to the role of women who have been passive in being involved in public decision-making, so it is time for the role of women to be strengthened. Women's involvement in making public policies, namely those related to government expenditure issues, must be guarded so that the development of women in Gunungkidul through budget literacy begins a new awareness towards equitable and dignified welfare.

#### Acknowledgment

The author expresses many thanks to various parties who have contributed their minds to the writing of this article. To our teachers whom we studied, namely the lecturers at the Department of Government Politics, Faculty of Social and Political Sciences, Gadjah Mada University, Yogyakarta, who have provided helpful knowledge transfers to complete this paper. To my fellow lecturers at the Government Science Study Program at Selamat Sri University, who also offered suggestions and input so that this paper could be completed properly. To our co-workers and friends, of course, we thank you. We hope this article can contribute to the development of budgetary political studies.

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