

	Law No. 39/1999	land reform and resettlement programs; and provide adequate living conditions including housing, sanitation, electricity, water, and access to transportation. Art 15 : Ensure equal rights before the law Art 16 : Eradicate discrimination related to marriage affairs Art 2 (1) : Every person has equal social status (2) : Assurance to fair legal treatment , and legal certainty, and equality before the law Art 4 : Right to life and protection against torture Art 5 : Equal protection and treatment before the law Art6 : Protection for the different needs of the customary law community Art 7 : Right to use legal efforts at national and international level for the redress of the violation of rights Art 9 : Right to life Art 10: Right to have a family and continue the family line Art 11: Right to self-development Art 17: Right to obtain justice Art 28: Right to feel safe Art 36 : Right to welfare Art 43 : Right to take part in government
✓ Provision on affirmative action “		Art (4) : Taking special measures to accelerate “de facto” equality between men and women
✓ Special provision on protection		Art 4 (2): Make regulations and take measures aimed at protecting the unborn
✓ Women’s Rights	Law No. 39/1999	Art 46 : Assurance of women’s representation in political parties, and in elections for legislatures, executives and judiciaries Art 47: The right not to lose citizenship due to marriage Art 48 : Right to obtain education Art 49: Right to employment, and promotion to a position or profession in accordance with statutory and regulatory requirements. Art 50 : Right to act legally Art 51: Right to equality within the marriage or after termination of marriage
✓ Protection against domestic violence	Law No. 23 / 2004	Art 5 : Prohibits domestic violence Art 7 : Protection against physical violence Art 8: Protection against sexual violence Art 16: Temporary protection for the victim of domestic violence

STEP IV:**Checklist of gender responsiveness towards the content and the process of a Bill’s deliberation**

- The first level of bill discussion is at commission level or at special committee level. Inputs from party factions, the *DPD* or the president will be discussed at this stage. Responses will be delivered towards these points of view. At this phase, public hearings may involve various community groups as well as discussion based on the list of problems mentioned in a summary known as the List of Discussion Items (*DIM*).
- The second level of discussion comprises decision making at the plenary meeting. This phase includes reporting the result of the first level of discussions and final decisions to factions and the President.

The gender perspective checklist includes two important matters i.e. (1) to ensure that the content of the Law will not be gender blind or even create gender injustice. This includes checking the needs to put affirmative action in order to accelerate the progress. (2) The bill's discussion involves women's representation. If the number of women legislators is limited, in which the composition of a special committee or commission does not enable sufficient representation, it is also important to involve women's groups or women's organizations in the process of public hearings.

Checklist of bill content

To prevent 'gender blind' laws, the following questions can be taken into consideration:

Check Points	Instrument / material reference
1. What is the target group of the policy? Does the provision have direct or indirect impact on women?	Gender analysis methods
2. Are there adequate materials to support the policy formulation, particularly if the issue will affect women? Is there any sex aggregated data as a reference?	Sex aggregated data, Human Development Index (HDI), Gender Gap Report, Gender Development Index
3. Does the provision have an impact either directly or indirectly on women's interests? If so in what fields? Is it having practical or strategic impacts in the long term?	Gender analysis methods
4. Does the policy include issues that require affirmative action for women (including: politics, general elections, education, and legislative elections)? If the regulation is related to these issues, is there any formulation ensuring that affirmative action can be taken?	Relevant Laws (Law No. 7 / 1984, et. al)
5. If possible, are there any articles which accommodate women interests, such as: provisions eliminating gender bias or gender bias interpretation?	For the scope and type of prohibition of discrimination, refer to the provision of the related Law (Law No. 7 / 1984) Check the explanation of the formulation. In legislative provisions, the explanation is not the main legal reference, but the explanation can help reduce biased interpretation in the formulation of law.

With regard to the discussion process, some checkpoints can be used to measure the level of gender responsiveness of the process as shown in the following checklist:

Checklist: the assessment of gender responsiveness level in the discussion process:

Check points	
✓	Are women legislators involved in the discussion process?
✓	Does the discussion process use expressions or jokes or use sexist language which reflects gender bias?
✓	Do the involved women legislators hold administrative positions? Such as commission or special committee secretary? Or other positions that are more substantive?
✓	In the discussion process, are there any opportunities given to women to express their views?
✓	If there are women's groups involved in the public hearing, is there any opportunity for the groups to make written submissions for the consideration of the issues discussed at the bill?
✓	Does the discussion specifically address impacts on women that might arise from formulation of the bill or regulation?

CHAPTER IV

ESTABLISHING A GENDER-RESPONSIVE BUDGET

“Gender-sensitive budget, ‘gender-budget’, ‘women’s budget’ refers to various processes and tools aimed at facilitating appraisal of gender impacts of the state budget. which are aimed at describing, or sorting the government’s main budget based on its impacts on women and men, and different men’s and women’s groups, by paying attention to its gender relations. (Sharp, Ronda; 1999)

4.1. Basic foundations:

A gender-responsive budget is basically an implementation of gender mainstreaming in preparing economic policies. A budget is a public policy in economic affairs. A State budget document is a management plan of one-year for a state's finance; usually containing macro-economic policy frameworks, fiscal policy, and expenditure and revenue.

The House of Representatives (*DPR*) is one of few parliaments with significant authority to prepare budgets. Although the budget preparation is mainly performed by the government, yet the *DPR* plays an important role in determining the direction and priority of the allocation. Plans proposed by the government cannot be realized when the *DPR* refuses them. In addition, the *DPR* is also entitled to revise the proposed budget allocation.

Therefore, in practice, the *DPR* has been operating as a 'budget making' institution, and not only a 'budget influencing' institution. Generally, most parliaments in the world fall into the second category. It is only in a few countries where a parliament has significant influential in the budgeting process, such as in Indonesia

Despite its significant authority, the *DPR* has constraints in performing this function. These constraints are (Emir Moeis: 2007):

1. Problems in projecting an accurate macro-economic framework and external revisions
2. A monopoly on political power being held by certain political factions
3. Poor and inaccurate data used in preparing budget assumptions
4. Poor information concerning socio-economic trends
5. A poor capacity of the *DPR* to ensure Executive accountability due to poor information and access to technical expertise.

1. Executors of budgeting functions in the *DPR*

In preparing and discussing budgets, several actors are involved. They are among others: work units in representative agencies, in government and civil society.

Within the *DPR* itself, the preparation and discussion of the budget is performed by two bodies which are a Commission and a Budget Committee.

COMMISSION	BUDGET COMMITTEE
<p>Tasks (DPR Procedures, Article 37 (2)):</p> <ol style="list-style-type: none"> i. To hold initial discussions about the preparation of the draft State Budget (APBN) under its scope of work ii. Together with the government, to hold a discussion and revision on the budget under its scope of work iii. To discuss and determine budget allocations for programs, projects or activities of the State Ministries / agencies who are the commission's partners iv. To discuss reports on state finance and implementation of the APBN including examination by the State Audit Agency (BPK) related to its scope of work v. To present outcomes of tasks 1,2,3, and 4 to the budget committee for synchronization vi. To revise synchronization results vii. To submit the synchronization results to the budget committee as a final report to determine the State Budget (APBN) 	<p>Tasks:</p> <ol style="list-style-type: none"> i. To discuss the draft <i>APBN</i> ii. To prepare the budget to implement its tasks and then submits it to the agency for internal affairs iii. To discuss the results of initial discussions concerning the draft <i>APBN</i> by the Commission

Discussions by the Budget Committee may be performed through:

1. Working meetings, known as "*Rapat Kerja*" with the government or minister.
2. Public hearing, either as requested of the commission or other parties
3. Consultations with the Regional Representatives (*DPD*)
4. Conducted comparison studies upon approval by the Speaker of the *DPR*, of which results shall be further discussed by the Budget Committee
5. Establishing working committees or teams
6. Performing other tasks based on decisions made at the Plenary Sessions and or the Consultative Board (*Bamus*)
7. Proposing other matters that are necessary to be included in the *DPR's* agenda to the Consultative Board.
8. Keeping an inventory of issues at the end of the legislators' tenure, either those that have been finalized or those that are still in process in order to be delivered to the next committee period for the newly elected parliamentarians.

2. Basic concepts in understanding the Budget

Budget documents concerning the State Budget (*APBN*) are prepared by the government in collaboration with the President every year. Although it apparently appears as merely a plan for the government's financial management for a one year period, it has many socio-political impacts for every citizen. Budget allocations contain information concerning the priority and commitment for the allocation of existing resources. In addition, the allocation and distribution of these financial resources may also create exclusion and inclusion for certain groups. For example, the lack of allocation of adequate financial resources to eliminate illiteracy may create exclusion of disadvantaged groups from proper education.

To check the implication which may arise from the detailed state budget (*APBN*), it is important to identify basic understandings related to budgets and budget preparation. These understandings are required in order to decide which step and direction are the correct ones to bring about gender mainstreaming in the budget preparation process. Several basic understandings related with budgeting are described as follows:

Budget Description:

Technically, the State Budget is an economic policy containing explanations about assumptions and directions of macro-economic policies, the estimated allocation of expenditures and revenue in a certain period.

However, the budget has political dimensions. In this context, a budget reflects the directions and priorities of a nation through the allocation of existing resources. The allocation and distribution of resources specified in the budget has implications for citizens. In addition, the composition of allocation of each budget has different impacts on men and women because their roles, responsibilities and capacity of each communal group will never be the same (Budlender, et.al, 2002; 11)

Therefore, the State Budget may be understood as (CIBA: 2006; 6)

1. A means to achieve objectives in order to provide public services for people's prosperity.
2. A Government's means used as an instrument to plan finance in performing program services
3. A combination of planning of public expenditure and policy and tax planning for the future

Budget Objectives

Based on an understanding about this budget concept, aims to achieve in budget preparation are (CIBA; 2006; 7)

1. Ensuring stability of the macro-economy through overall tax obedience
2. Determining development priority strategies
3. Optimizing outputs and outcomes of existing resources

Budget functions

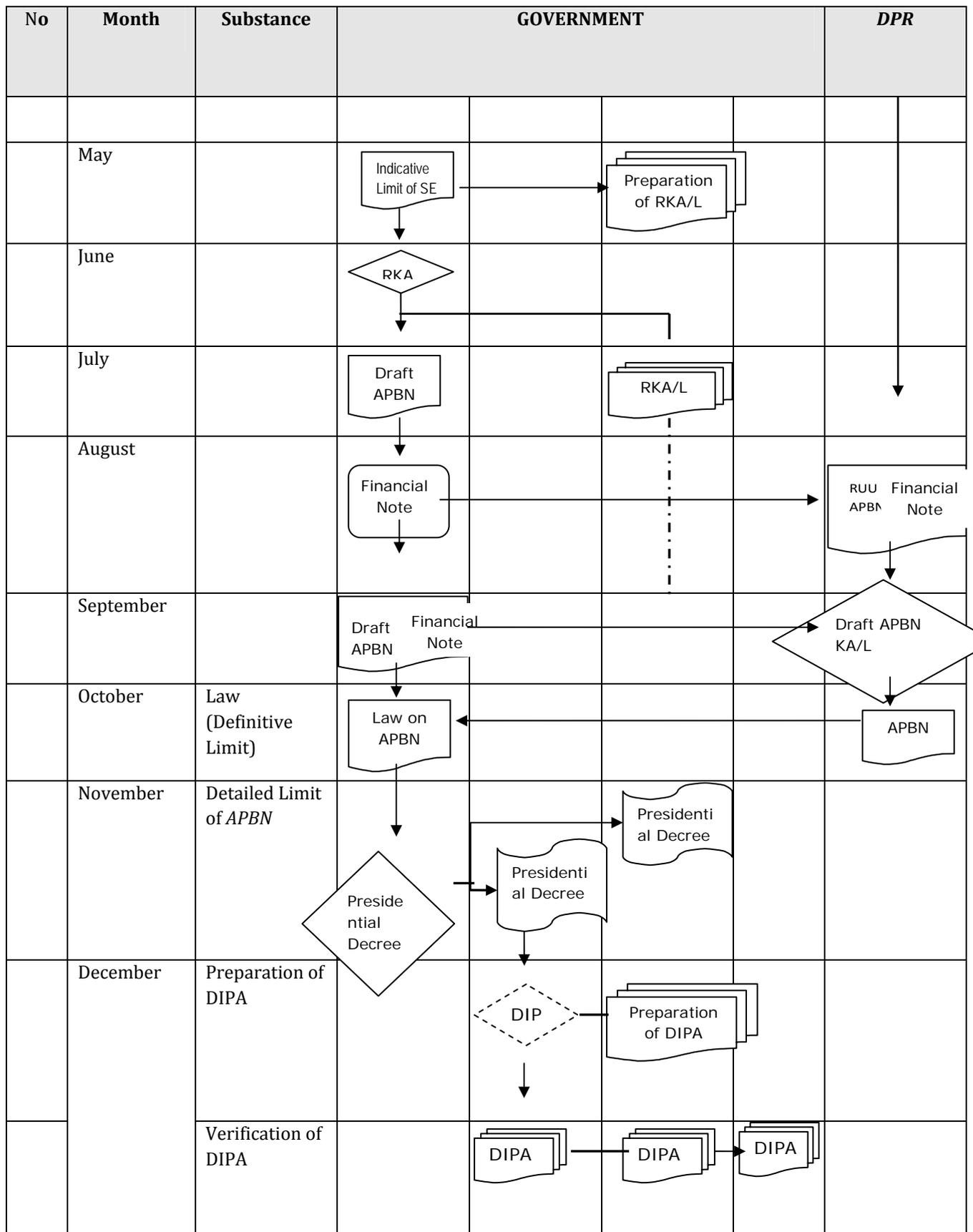
Based on provisions specified in Law No. 3 / 1973 on State Finances, the budget is an instrument to develop and stabilize the economy and provide equality in order to achieve the State's objectives.

3. Budget flow

Budget preparation is a regular procedure performed every year involving the Executive, the Legislatures and other related stakeholders.

Based on Law No. 17 / 2003, the State Budget is prepared based on a fiscal policy framework and a macro-economic framework. Based on these two considerations, the allocation and priority of budget are determined on these two considerations. State ministries and agencies prepare allocations based on performance or performance-based budget systems. This system is focused on efforts to create work efficiencies and is aimed at integrating information concerning the government's activities into the budget, so that decisions over a budget may be based on what is performed by the government and total amount of funds which are required. This budgeting model enables the government to develop a workload and financing aspects (WorldBank; 1998)

The following scheme illustrates the flow of budget preparation and discussion per year:



2. GENDER-RESPONSIVE BUDGET

2.1. The Meaning of gender-responsive budget

There are several terms frequently used to refer to gender-responsive budgets e.g., “women’s budget”, “gender budget”, or “gender sensitive budget”. These gender-responsive budget terms are frequently used nowadays in discussing gender equality. Basically, a gender-responsive budget is a type of ‘gender mainstreaming’.

A gender-responsive budget initiative had been implemented by more than sixty countries in Asia, Africa, the Americas, Australasia and Europe in 1995 (Budlender, Hewitt, 2003). It is expected that more countries might adopt the gender responsive budget. There are many definitions concerning gender-responsive budget, such as:

“Gender budget is an application of gender mainstreaming in the budget preparation process. It means gender-based appraisal on budget, integration of gender perspectives at all budget preparation levels, and the re-preparation of revenue and expenditure so as to improve gender equality” (*Steering Committee for Equality between Women and Men (CDEG), Council of Europe; 2005*)

“Gender-sensitive budget, ‘gender-budget’, ‘women’s budget’ refers to various processes and tools aimed at facilitating appraisal on gender impacts of the state budget. In its evaluation, its focus is on performing the government’s budget audit so as to see its impacts on women and girls. ... They are aimed at describing, or classifying the government’s main budget based on its impacts for women and men, and different men’s and women’s groups, by paying attention to its gender relations. (*Sharp, Ronda; 1999, as quoted by Goyal, Anjali, without indicating the year*)

Therefore, a gender-responsive budget covers several elements e.g., consideration of social context which covers and reinforces gender roles, consideration of different needs of and opinions of men and women, analysis to identify different impacts for men and women, and, allocation or reallocation of resources so as to reduce or prevent gender gaps. In addition, as an instrument, various gender-responsive budgeting practices are aimed at establishing gender equality within the community.

Increased application of this gender-sensitive budget is due to the global commitment for women’s empowerment. Preparation of gender-sensitive budgets is an implementation of political commitments for greater women’s empowerment, as specified in the Beijing action plan, 1995. Based on this document, the government is committed to taking systematic action in reviewing how far women can receive benefits from expenditure in the public sector, making adjustments so as to ensure equal access for women in public sector expenditure (Beijing Declaration and Action Plan, 1995). Nevertheless, the types and formats of gender mainstreaming in budget preparation vary from one country to another, depending on its context and social and political structures.

The development of a gender-responsive budget is based on the following assumptions:

1. Budget preparation is not only a technocratic process such that the budget is a gender-neutral document. The budgeting process is a political process, reflecting interactions from stakeholders. Therefore, the budget document is an important instrument which can be revised or sustained, reduce or worsen gender inequality.
2. Conceptual and statistical frameworks used in budget preparations often do not consider women's contributions in the form of unpaid work such as caring for children and doing home duties.²
3. Budgets are often prepared without any adequate data concerning women, including their economic contributions.
4. Budget preparation often does not consider relations between the paid and unpaid economic sectors.

“Budgeting is merely about an instrument. This instrument exists to translate a policy and strategy. Unless the policy and strategy are true, this instrument will only translate wrong things which are against the interest of gender equality”

Mbaye Diouf (United Nations Economic Commission for Africa); Kenya, 2000 in Parliament, the budget and gender; Inter Parliament Union; 2004

Benefits of gender-responsive budgets

Basically, the preparation of a gender-responsive budget is aimed at achieving gender *equality* and eliminating gender inequality through economic policies.

In addition, there are other benefits for decision makers and government agencies in terms of:

1. Accountability

A gender-responsive budget is a tool to translate the government's political commitments into public policy. Therefore, its application can be used to measure how far the government fulfills its commitment for women's empowerment as reflected in international and national commitments. Some of these commitments cover elimination of all types of discrimination against women, the elimination of people trafficking, better prosperity for women and children as specified in the Indonesian mid-term development plan for 2004 – 2009, and other documents.

2. Efficiency

² According to Naila Kabeer, the economic structure resembles a pyramid consisting of five sectors, which are formal, informal, subsistent, reproduction and care sectors. Based on this structure, some women are in reproduction and care sectors covering all reproduction and care activities

Application of gender-responsive budget enables policy makers to see problems in more detail. Analysis of problems which consider social contexts which form and decide gender roles may help in formulating alternative solutions, policies and the allocation of resources which are efficient and target oriented. Through this instrument, needs of target groups can be formulated in a more specific way, in which public policy produced can be more efficient and effective.

3. Good governance

The main focus for good governance principles is ensuring that the distribution of development benefits can be fairly enjoyed by citizens. A gender-responsive budget is essential for good governance, such as transparency, accountability, and participation. Through this instrument, women's participation in the decision making process, which is a main issue in good governance principle, can be reached (Budendler et.al; 2002; 57-58).

In an Indonesian context, the spread of corruption in nearly all state agencies, either in Executives, Bureaucracies, Legislatures and the Judiciary significantly batters public trust. Therefore, the implementation of gender-responsive budgets becomes an impetus for implementing good governance principles in the allocation and distribution of state financial resources so that development policy can be performed effectively.

Elements in gender-responsive budgets

The formulation of gender-responsive budgets is basically an implementation of gender mainstreaming through economic policies. This preparation covers the following activities (Goval, Anjali: no year):

1. Analyzing gaps between the commitment to and allocation of resources for women and the formulation and implementation of gender-sensitive programs
2. Gender mainstreaming in public policy and public expenditure
3. Gender audits on public expenditure, implementation of programs and policies related to public expenditure, fiscal and monetary policy, etc.

Successful preparation of gender-responsive budget requires two important issues:

- *Change of paradigm*
"Each allocation of resources has gender dimension implications"
- *Gender is a perspective with*

To ensure successful gender mainstreaming in budget preparations, the following conditions are required:

1. *Planning and budgeting development are integrated*

Budget formulation is a formulation of development policy. Therefore, it cannot be separated from planning. Inconsistencies between them may result in budgets which cannot address contextual issues and which are separated from their social situations

2. *All activity levels*

Gender-responsive budgets may be applied to all types of activities at all levels, either at national or regional levels, and not merely be related to women and children. A gender-responsive budget does not mean separate budgets for men and women.

3. *Political support*

Gender-responsive budgets will only be successful if they are championed by strong political support. Without political support from stakeholders, realization and implementation of a budget will be difficult.

4. *Inclusive participation*

Gender-responsive budget requires active participation from related stakeholders and related groups including least empowered groups, such as women and the economically disadvantaged. Therefore, the participation of women, either as legislators, or in women's groups and other NGOs, is an absolute prerequisite to ensuring successful gender-responsive budgets both at the planning and formulation processes, and at implementation and monitoring phases.

When planning and budgeting are not coherent: Study case of Kendari District, Sulawesi

A study performed by IRE in Kendari, Sulawesi, provides a clear illustration of the important impacts caused by incoherence between planning and budgeting.

Based on Law No. 25/2004, planning is prepared through four stages, starting from the political process of the election of regional leaders, and is then followed by a technocratic process performed by the executive and legislative. The third stage is a participation process which is mainly about aspiration filtering from communal groups. The last stage is *bottom up* and *top down* planning processes by the government's bureaucracy. Top down planning should be adjusted with national provisions while bottom up planning is important in exploring people's aspirations.

In fact, these processes are not coherent with tighter, more rigid and technocratic budget preparation process as it is aimed at creating proper administration and accountability. The formulation of budget policy is generally a media critical engagement performed by the legislature and executive to discuss the direction of macro policy. This process, however, cannot be maintained because the next process of budget preparation is a closed one, particularly in determining Budget Priorities (*PPAS*). *As a result, the commitment for budget allocations for public expenditure being formulated based on participatory planning inputs fades away, and is replaced by political compromise between legislators who fight for project funds for their constituents' regions, which is also oriented towards material procurement projects.*

The direct impact is perceived by the lowest communal group. Many villages (*kelurahan*) are disappointed because every year they prepare planning but no allocation is given to finance regional programs. In addition, priority budget allocations are getting further from what has been planned by the public.

**summarized from: Sutoro Eko, "Benih Perubahan di atas Fondasi yang rapuh: Studi tentang politik*

Principles and methods for gender-responsive budget formulation

Gender-responsive budgeting is not a simple task. This task requires not only a cultural transformation within the bureaucracy in preparing policies but also a paradigm transformation in identifying issues. Therefore, it is not only oriented towards outcomes but also its processes. As a process, changes can only be realized if issues are discussed continuously and internally in preparing policies.

There are three main principles in the gender-responsive budgetary process, they being transparency, partnership, and cooperation. (The Council of Europe: 2005; 12)

The Transparency principle refers to budgeting methods and processes. Transparency must be carried out in public in order to be effective. Gender inequality is a multi-dimensional issue; therefore the partnership principle ensures that there is inclusiveness in budget formulation, including partnerships with non-governmental organizations such as civil society groups, particularly women's groups. The cooperation principle is required as a gender-responsive budgeting process needs a special foundation such as the use of gender analysis in identifying issues, and the availability of sex aggregated data in

nearly all sectors. In addition, gender inequality is an issue related to various aspects, and therefore its success requires intensive cooperation from various related government agencies, ministries and institutions.

Several methods have been developed in gender-responsive budgeting and some of them are developed by countries pioneering the development of gender-responsive budgeting such as South Africa, Australia and the United Kingdom.

To implement gender mainstreaming in preparing economic policies, the main method covers the use of a gender perspective and gender analysis. Gender analysis covers analysis of problems which are seen from a gender perspective (known as a gender lens) so as to identify impacts of a policy based on gender. In addition, this analysis also covers the formulation of solutions and alternative solutions to overcome these problems.

Nevertheless, in Indonesia, through the National Development Planning Board (*Bappenas*) has successfully developed a special method to assist the implementation of gender mainstreaming in Indonesia. This method is developed together with gender mainstreaming methods in policy development, popularly known as the Gender Analysis Pathway (GAP). In preparing its budgets, *Bappenas* developed a method called ProBA (Problem Based Analysis). The GAP begins by reviewing existing policies while ProBA begins with an analysis of actual problems (Srimastuti; 2007), as discussed in Chapter I.

According to Elson, the budget document should cover at least three levels of the discussion process, (Budendler, et.al; 2002; 30), which are:

1. The Aggregate strategy for the macro-economy

This element covers important questions e.g., are the surpluses and deficits adequate? Is the macro-economic framework suitable for application?

2. The composition of expenditure and revenue

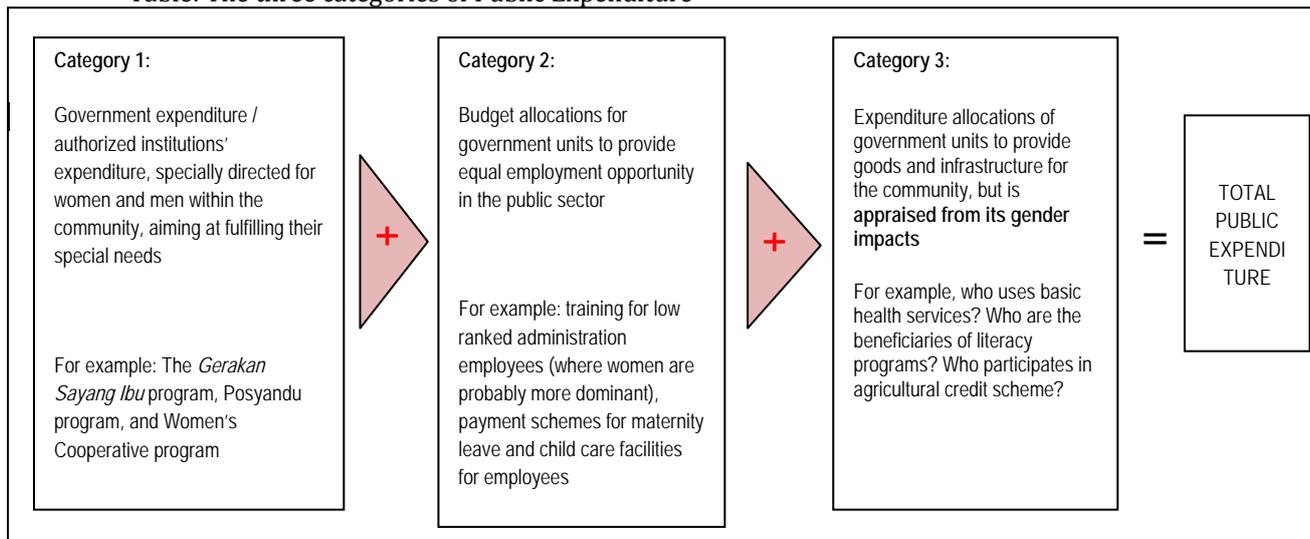
Decisions should cover analysis of expenditure and revenue levels as well as the tax policy model as a source of income.

3. Service effectiveness

Budgeting also covers decisions about the effectiveness of public expenditure allocations. The review should also cover the level and coverage of services, including target groups, and the existing gaps amongst the target groups.

Analysis should be done on public expenditure, revenue and gender relations. Several analysis frameworks and tools developed for gender-responsive budgeting generally cover three discussions (Budlender & Hewitt; 2003). They are:

Table: The three categories of Public Expenditure



Source: Elson, Diane, *Progress of the World's Women, UNIFEM, 2000, page 116 with several modifications*

(1) Analysis of public expenditure

This analysis tries to see gender dimensions of a policy in a certain area together with an allocation of state expenditure in that area. In addition, this analysis also sees gender implications for the policy and allocation and its impacts on women. This analysis can also be seen in the "three way categorization" framework developed in Australia. This framework focuses on an analysis of public expenditure. Public expenditure is categorized into three different groups, i.e., expenditure particularly designed for women, initiatives for equal opportunity in the public sector and the gender impact of budget allocations. Nevertheless, this approach also has several weaknesses such as in the potential for mistakes. It is because budget allocations specifically designed for women do not always amount to gender equality (Budlender; 2005; 78)

(2) Analysis related to revenue

This analysis focuses on several areas such as the impacts of revenue policy (e.g., tax policy) on gender relations. Evaluations on policy assumptions and revenue in this budget are aimed at formulating models and types of policy which

3R Method

3R Method was developed by Gertrud Åström and the Swedish Association of Local Authorities. This method covers development of data and information quantitatively as a basis for qualitative analysis of the policy. 3R stands for Representation, Resources, and Reality. These three elements are:

Resources:

*Refers to **distribution** of resources
Indicating **proportion of beneficiaries** by gender, who will have more benefits in terms of gender?*

Representation:

Refers to women's participation in gender process and the proportion in beneficiary groups

Reality:

*Seeing why the distribution of resources and representation are determined by sex.
This aspect helps evaluate normative opinions about gender roles within the community*

Source: Sida Europe, 2003, [Women and Men in Development: Analyzing Gender](#)

are more sensitive to gender issues and recommend the implementation of models which are more gender-responsive.

(3) Analysis related to “gender relations”

This gender analysis framework applies in performing a general analysis of budget planning and appraisals. It covers a review of gender impacts on certain activities with a gender dimension as well as its impacts. Special tools to conduct a *gender analysis appraisal* have been developed such as those developed by Dianne Elson (seven tools to conduct a budget analysis), Sweden (developing the 3R method) and Africa (developing a five-step analysis on gender-responsive budgets, also known as the *five-step approach*)

This five-step approach includes one of the first methods formulated in the gender-responsive budget initiative. This method covers:

1. Appraisal of the situation of women and men, and children
2. Appraisal of gender responsiveness towards one or several policies
3. Appraisal of budget allocations
4. Monitoring of expenditure and service quality
5. Appraisal of outcomes and achievements

Diane Elson formulates several analysis tools for gender-responsive budgets which have been widely applied: *

1. Gender-Aware Policy Appraisal

This appraisal is for programs or policies funded by the state budget. Specifically, this appraisal sees how far this policy and allocated resource can reduce or cause gender inequality.

2. Appraisal on benefits:

This appraisal is aimed at seeing existing or future beneficiaries' perceptions on the public expenditure allocation. This activity is also aimed at seeing how far the services and allocation of public expenditure fulfill their expectations and hope. Several methods applied among others are survey, polling, focus discussion and others.

3. Appraisal on the sex aggregated impact of public expenditure budget

This appraisal is a tool to see the distribution of public expenditure by gender. Through this analysis, we may see compositions and percentages of allocation distributions on public expenditure, including its implication and benefits by gender. Therefore, gaps in gender-based distribution may be identified.

4. Analysis on sex aggregated impact of budget to time consumption.

This analysis is aimed at seeing relationships between budget allocations and time spent by each family member. This analysis is performed through a survey on time consumption in households. Through this analysis, we may identify if the budget allocation can affect time consumption patterns in families/households. Therefore, we may see how this budget allocation affects high/low time allocation for 'maintenance works' which do not have economic value (*unpaid work*).

5. Gender aware Medium term Economic Policy Framework

This analysis is aimed at appraising the impacts of economic policies to women, by using gender analysis. Economic policies analyzed cover macro economic policies i.e., monetary and fiscal policies.

6. Statement of gender-responsive budget

This document is the government's report which analyzes budgets by using one or several analysis tools (No. 1-5). This report may contain analysis on the percentage of public expenditure allocation for women and gender inequality reduction. To develop the document requires intensive cooperation among the related government's units, including the ministries and departments. This report should account for the government's commitment to gender equality.

This form has been developed by the initiative for a gender-responsive budget in the United Kingdom, which is further developed by commonwealth countries.

**source: Elson, Dianne, Integrating gender into Government budgets within a context of economic reform, in Budlender et al., 2002, [Gender Budgets Make Cents: Understanding gender responsive budgets](#), page 44*

4.3. Steps to ensure the delivery of gender-responsive budgets

Gender mainstreaming through budgets is an instrument of women's empowerment. Several methods and instruments are continuously developed in line with increasing the number of countries implementing them.

Several considerations should be taken into account in ensuring the delivery of gender-responsive processes and budgets. Successful gender budgeting will not only require better analysis during the budget formulation stage, but also better paradigms in seeing budgets as documents with important political implications.

The Executive is indeed responsible for preparing an initial budget plan. Although, the DPR's role is to be a budget reviewer, this role is important in determining the direction and the priority of budget allocations. This condition actually reflects the legislature's position as a '*budget maker*'. Here are steps to ensure a gender responsive budget:

I. Change of Assumptions:

In order to establish the gender-responsive budgeting, a strong foundation is required. The foundation should cover a change of assumptions as a basis for budget formulation work flows, included changing basic assumptions at early stages of the formulation.

Several important assumptions can be used as a checklist at the early stage of a budget formulation, which are as follows:

1. Budget formulation is technocratic work.
Each budget item has political implications; it may strengthen current unfair conditions or may reduce and change conditions.
2. *There is no allocation without gender dimension.* Each budget allocation always has different gender impacts.
3. Bringing the issue to a discussion table
It is often perceived that information about gender inequality has been widely understood. However, without an open discussion, gender inequality may not be discussed in overall budget formulation.

II. *GENDER LENS* at each level

Gender mainstreaming requires a gender perspective to understand gender inequality. Therefore, a '*gender lens*' must be used at each level of process and discussion.

Basically, the formulation is developed by the Executive, while the final budget will be presented at the Budget Commission. The formulation process and tools used to develop the budget are not presented at the Budget Commission. In this case, the important role of the *DPR* to ensure that the formulation process and proposed allocation have integrated gender dimensions might be difficult. The other way that will enable the *DPR* to perform this task is by preparing a critical review exploring how the depth of understanding about gender inequality has been used as basis in forming the Budget.

For example, in the financial notes of the 2008 State Budget (APBN) Bill in relation to the allocations for government departments, it is not clear whether the formulations considered gender inequality, or targeted women as the beneficiaries.

...

Alokasi anggaran pada program wajib belajar pendidikan dasar sembilan tahun tetap diprioritaskan antara lain untuk: (i) penyediaan bantuan operasional sekolah (BOS) untuk jenjang pendidikan dasar baik formal maupun non-formal, termasuk BOS buku untuk siswa SD/setara dan SMP/setara; (ii) penyediaan beasiswa untuk siswa miskin SD/setara dan SMP/setara; (iii) penyelenggaraan pendidikan paket A setara SD dan paket B setara SMP; (iv) rehabilitasi sarana dan prasarana SMP; (v) pembangunan SD-SMP satu atap, unit sekolah baru SMP, dan ruang kelas baru SMP; (vi) pembangunan prasarana pendukung berupa ruang perpustakaan dan pusat sumber belajar SD, dan laboratorium, termasuk peralatan laboratorium, dan perpustakaan SMP; serta (vii) pendidikan kesetaraan (Paket C), penyelenggaraan kursus dan magang dan pendidikan keaksaraan fungsional.

Sementara itu, alokasi anggaran pada program pendidikan menengah diprioritaskan antara lain untuk: (i) penyediaan beasiswa untuk siswa miskin jenjang pendidikan menengah; (ii) rehabilitasi ruang kelas jenjang pendidikan menengah; (iii) pembangunan unit sekolah baru SMA dan SMK, ruang kelas baru SMA dan SMK, dan perpustakaan, laboratorium dan *workshop* SMA dan SMK; dan (iv) penyelenggaraan pendidikan setara paket C.

Anggaran bagi program pendidikan tinggi dialokasikan antara lain untuk: (i) penyediaan beasiswa untuk mahasiswa miskin; (ii) pembangunan gedung dan laboratorium baru serta pengadaan peralatan laboratorium untuk Perguruan Tinggi; dan (iii) pendirian dan peningkatan kapasitas politeknik.

Selanjutnya, anggaran pada program peningkatan mutu pendidik dan tenaga kependidikan dialokasikan untuk berbagai kegiatan, antara lain: (i) percepatan peningkatan kualifikasi dan kompetensi bagi pendidik; (ii) percepatan sertifikasi akademik bagi pendidik; dan (iii) peningkatan kualifikasi akademik bagi dosen Perguruan Tinggi.

Source: Financial note and draft amendment of Law no 45/2007 concerning State budget 2008

We cannot see if this allocation considers gender dimension. While the fact shows that lower illiteracy among women. Similarly, women also has a lower participation rate in education than that of men

Terjemahan dalam box – for the layout person:

Budget allocations for nine years' compulsory schooling program are prioritized accordingly: (i). providing supporting tools for the basic schooling for both formal and non formal schools in the form of books for students at primary school or equivalent level and at junior high school or equivalent level, (ii). providing scholarships for disadvantaged students at primary and junior high schools or their equivalents. (iii). conducting short courses in the forms of a) packages for primary schools or their equivalents, and b) packages for junior high schools or their equivalents. (iv). rehabilitating the physical facilities of junior high schools, (v). building primary and junior high schools in one building, (vi). providing supporting systems such as libraries and study centres, laboratories, (vii) equivalent education programs (C packages), providing courses, apprenticeships, and functional literacy education.

Meanwhile, budget allocations for high school education are prioritized as: (i). providing scholarships for disadvantaged students, (ii). rehabilitating classrooms at high schools, (iii). building new buildings, new classrooms, libraries, laboratories and workshops at high schools and advanced vocational schools, and (iv) providing education equivalent to that allowed for in C package.

Budget allocations for post-secondary education are prioritized as: (i). providing scholarships for poor student at university, (ii). building new buildings and new laboratories for universities; and (iii). establishing and improving the capacity of Polytechnic academies.

Furthermore, budgets for improving school teacher and tertiary education staff capacities will be provided for by: (i) accelerating the improvement of teacher skills, (ii). accelerating academic staff accreditation, and (iii). Improving lecturer quality at academies and universities.

Therefore, during discussion with the Executive, several points in the following checklist can be used as reminders:

1. Is the problem of analysis of actual conditions used as the basis of budget allocations conducted by considering gender impacts? Is sex aggregated data available?
2. Does the appraisal cover women's opinions and experiences?
3. Are women and general public involved in this initial process?

III. FOCUS SELECTION

In reviewing proposed budgets, it is important to focus on certain aspects. This focus determines what to observe in the budget document. The allocation covers sources of income, allocations of public expenditure, and economic policy frameworks which are used as basis to develop a budget.

Things to observe from a budget:

1. See each budget item, who needs it? What is the impact of this allocation on communal groups both men and women?
2. What is the priority of this draft budget?
3. Closely compare the difference between expenditure allocation for administration interest (officials' wages, etc.) and budget allocation for services?
4. Compare budget allocation in certain areas:
 - a. With previous budgets
 - b. With other sectors in the same budget document

WEBSITES, AS SOURCE OF INFORMATION, CONCERNING GENDER MAINSTREAMING

Various references concerning gender mainstreaming are downloadable from several websites. These sites provide information concerning conceptual discussion, practical information [such as FAQ (frequently asked questions) concerning mainstreaming, manual and guidance book] as well as information concerning analysis instrument and tools.

They among others are:

1. BRIDGE

<http://www.bridge.ids.ac.uk/>

This site is managed by the Institute of Development Studies, Sussex University. It provides various information concerning gender analysis and its tools such as gender and budgets, gender and participation, concepts and theoretical perspectives about gender, feminism and gender perspectives in development.

2. Gender Responsive Budget Initiatives (GRBI) website

<http://www.gender-budgets.org>

This website is managed by the UN, UNIFEM, providing information concerning various aspects related to gender-responsive budgeting

3. International Budget Project (IBP)

<http://www.internationalbudget.org/>

A non-governmental organization (NGO) with its office in Washington DC. It conducts various research to identify the impacts of budget on the poor.

4. UNIFEM

<http://www.gender-budgets.org/content/view/356/143/>

This UN agency works on issues and development of women's rights. In addition to providing general references related with international commitments concerning women's rights, this agency also has a special program under the Gender Responsive Budget Initiatives. This program provides various references related to analysis frameworks, and instruments which support gender-responsive budgeting.

5. ELDIS

<http://www.eldis.org/>

This site is part of information services provided by the Institute of Development Studies (IDS) Sussex University, the UK. This site provides various theoretical and practical references related to gender and development. Twenty four thousand summarized documents can be used and downloaded from this site. One of them is gender and budget.

6. Development Gateway

<http://www.developmentgateway.org/>

This site provides information related to development, development projects in various countries, and theoretical and practical discussions about development. Its main focus is poverty alleviation and support for developing countries through the application of information technology

7. IPU (Inter Parliamentary Union)

<http://www.ipu.org/english/home.htm>

This site provides various information concerning parliaments, human rights and parliaments, women and political participation. In addition, various publications can be downloaded directly from this web in electronic files, such as those concerning women's participation, democracy and general elections.

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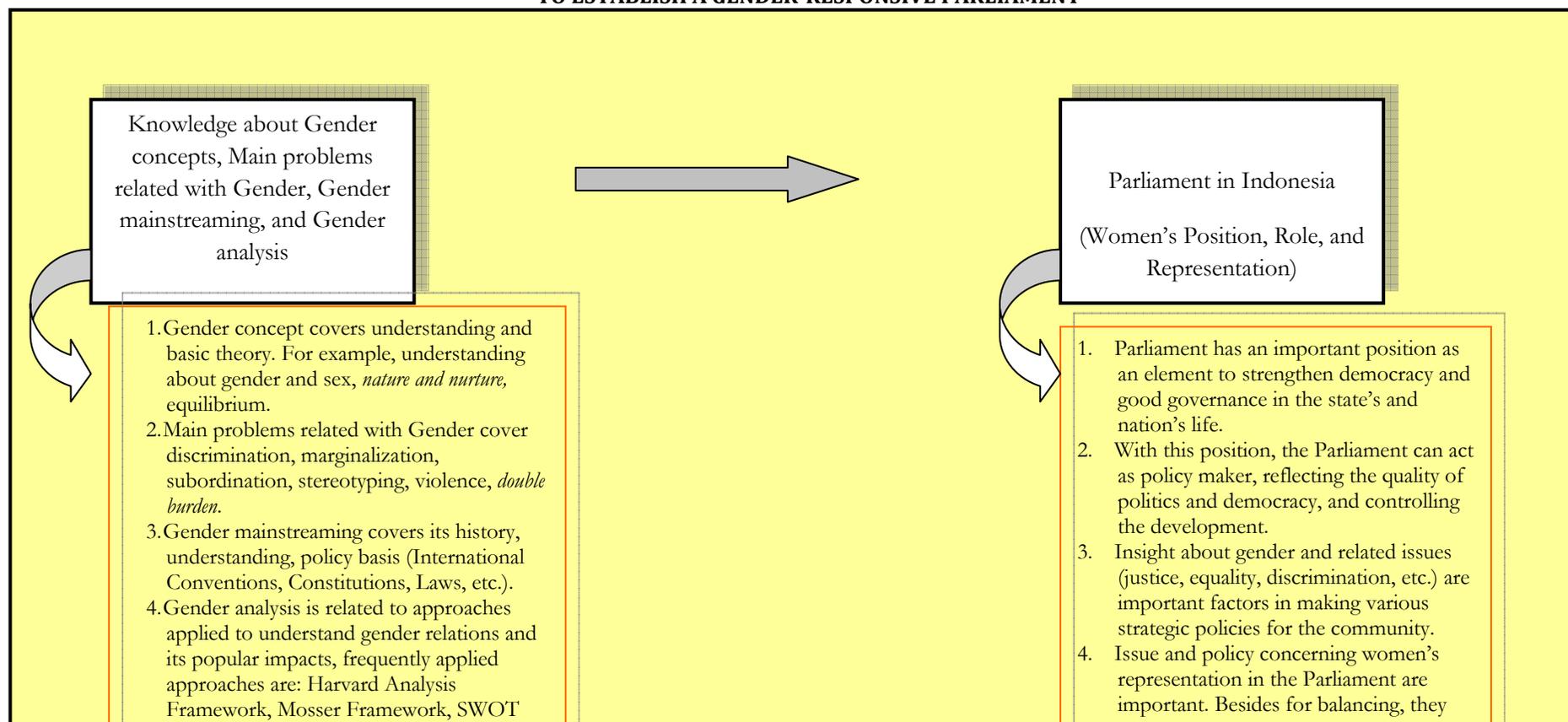
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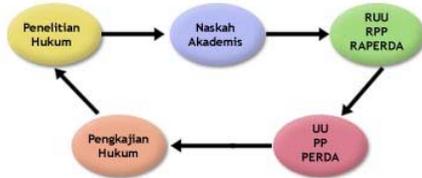
ATTACHMENT

FLOWCHART OF GENDER MAINSTREAMING CONCEPTS AND STRATEGIES

TO ESTABLISH A GENDER-RESPONSIVE PARLIAMENT



1. Legislation Cycle:



2. Flow of Law Preparation



3. In all processes, law preparation must be supported by gender perspective way of thinking. Therefore, paradigm examination is very important.

4. Use of gender perspective is important when:

- a. Determining the type of policy (gender bias, gender neutral, or gender responsive)
- b. Determining direction of policy (discriminative or fair and equal)

Gender Mainstreaming in Legislation Functions

(Flow of preparation of Statute in lieu of law, KKG and Gender Responsive Policy, Gender perspective in Preparing Legal Policies)

1. Technique and Procedure of Law No 10/2004
2. Substance: refers to national and international policies concerning commitment to eliminate discrimination and gender inequality.
3. There are 4 mainstreaming steps in preparing laws:
 - a. Examining paradigm as the main foundation.
 - b. Use of gender perspective and analysis in the planning stage (Academic Script and formulation).
 - c. Use of gender responsive language in text formulation (*legal drafting*).
 - d. Checklist on Gender Responsiveness for discussion relating to substance and process.

Gender Mainstreaming, Parliament, and Gender-responsive budget

Main constraints related to the projection of gender mainstreaming in legislation functions:

1. Poor understanding by members of parliament about the gender concept and the gender perspective.
2. Strong political interests compared to interest in the protection of and progress of KKG
3. Poor representation of women.

