

UNCOVERING THE PROCESS OF GENDER-RESPONSIVE BUDGETING OF THE PUBLIC SECTOR IN GORONTALO

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Abstract

This research aims to effectively analyze the gender-responsive budgeting process in the public sector that takes gender interests into account in the Gorontalo Provincial Office of Women's Empowerment and Child Protection. This research uses qualitative methods with a qualitative descriptive approach. The data sources are primary data and secondary data. Data collection techniques include observation, interviews, documentation, and literature research. Data analysis techniques use the following steps: data collection, data reduction, data display, verification, and conclusion. The results showed that there were three gender-responsive activities carried out in Gorontalo, namely increasing women's economic productivity, increasing institutional capacity for gender mainstreaming, and institutional strengthening. The management of gender-responsive budgeting starts with gender-responsive budget planning, budgeting gender-responsive activities, implementing gender-responsive budgeting, and monitoring and evaluating gender-responsive budgeting. Through gender-responsive budgeting, it is expected to make a major contribution to the achievement of women's empowerment goals and realize gender welfare and justice in various fields of development in Gorontalo Province.

Keywords: Budgeting, Responsive, Gender, Gorontalo

INTRODUCTION

Gender-responsive budgeting is a fiscal innovation-based policy. Innovation is intended as a way of turning new concepts into tangible processes through fiscal commitments to various institutional mechanisms as reflected in the budgeting process (Chakraborty, 2014). In Indonesia, gender budgeting was introduced in 2000 by an international non-governmental organization that provided training for non-governmental organizations in Indonesia.

Gender-responsive budgeting is an effort to increase awareness of the effect of the budget on gender equality and is an important mechanism to maintain economic and social balance and assist the government in understanding priorities in using resources more effectively in achieving gender welfare. The objectives of gender-responsive budgeting are to maintain expenditure balance, increase budget allocations for women's empowerment, bring gender into economic priorities, and achieve millennium development goals (Madhusudhanan, S, 2018). Determining indicators of women's welfare in the implementation of the Regional Budget is a policy of involving women in political processes and positions, ensuring the level of education, health services along with other areas of development (Natalis, 2020).

Gender Responsive Budgeting is essentially a tool that integrates a gender perspective in all stages of the budgeting process, ensuring that budget policies take into account gender issues in society that directly or indirectly discriminate against both men and women. In practices in many countries, Australia for example, gender budgeting is

more focused on women. For instance, it helps improve gender equality in the workplace. To understand the effect of budget allocations on gender equality, it can be mainly conducted by examining expenditures that can improve gender equality, such as women's empowerment. The practices are more commonly known as Gender Budget Analysis.

In Indonesia, governance, development, and community services in the regions still have gender inequality and injustice. Therefore, a gender integration strategy is needed through planning, drafting, implementing, budgeting, monitoring, and evaluating development policies, programs, and activities in the regions. This is what underlies the issuance of the Regulation of the Minister of Home Affairs No. 67 of 2011 concerning Amendments to the Regulation of the Minister of Home Affairs No. 15 of 2008 concerning General Guidelines for the Implementation of Gender Mainstreaming in the Regions.

The Regulation of the Minister of Home Affairs No. 67 of 2011 regulates funding for the implementation of gender mainstreaming programs and activities sourced from regional revenue and expenditure budgets, both provincial and regional/city. Similarly, it can be sourced from the village revenue and expenditure budget. Unlike the previous regulation, namely the Decree of the Minister of Home Affairs No. 132 of 2003, which stipulates that financing for the implementation of gender mainstreaming in the regions is charged to the Regional Budget for each province, district, and city by 5%.

One of the benefits of implementing gender-responsive budgeting is preventing the practice of Harmful Traditional Practices (HTPs). HTPs are acts of violence against women occurring in almost all countries, including Indonesia. Even since 2017, based on survey data, the National Bureau of Statistics indicates that one in three women in Indonesia has experienced acts of violence, especially by partners and from the surrounding environment (Astuti et al., 2020).

A comprehensive analysis of Gender-Responsive Budgeting (GRB) helps reveal to which extent the budgets and their underlying policies reduce, exacerbate, or perpetuate inequalities between men and women. GRB requires knowledge of the budget wholly, including its processes, agency roles, and policy context. In addition, GRB analysis also requires data and indicators to identify budget priorities and allocations. It tracks the effect of policies and budgets on gender equality (Rubin & Bartle, 2005).

Literacy studies on Gender-Responsive Budgeting Management at the Office of Women's Empowerment, and Child Protection of Gorontalo Province need development functioning as monitoring budget implementation and increasing public support for the completion of the program.

In addition, given the government's obligation to account for gender-responsive budgeting realized, gender-responsive budgeting management is intended to fairly respond to the needs of every citizen, both men and women, by encouraging equal access, participation, control, and benefits from the budget.

Studies related to Gender-Responsive Budgeting in the Gorontalo region are still relatively new and not many have analyzed the implementation of gender-responsive budgeting in the public sector in Gorontalo province. Therefore, what will be analyzed is how the implementation of the gender-responsive budgeting process in the public sector effectively pays attention to gender interests in the Office of Women's Empowerment and Child Protection of Gorontalo Province.

LITERATURE REVIEW

Gender Analysis in Budgeting

The Nordic countries, Sweden, Norway, and Finland, were the first to introduce the idea of gender-responsive budgeting in the mid-1980s (ILO, 2006). The three countries took into consideration how budgets affect men and women. They based their financial strategies on the idea of gender equality. Subsequently, additional countries in Europe, North America, and Australia adopted the idea of gender-responsive budgeting (Budlender et al., 2016). The UNCSW recognized the importance of gender equality in budget management in 1995 and encouraged the use of gender-responsive budgeting as a strategy to achieve inclusive and sustainable development goals.

In 2000, several Asian countries, including India, the Philippines, and India, began to implement gender-responsive budgeting. In many countries today, the idea of gender-responsive budgeting is an important component of development programs. It shows that more and more countries realize the importance of gender equality in budget management.

In general, local government administration in Indonesia has not developed a gender-perspective budget, where budget allocations are not specifically directed to meet the different needs of men and women. As a result, there are many gender-biased policies that cause the impact of development to not provide equal benefits for men and women. It happens because development has not been aimed at improving welfare and paying attention to the gender gaps that occur in society (Mundayat, 2006).

For Eva Sundari, a gender-responsive budget is a budget that sides with the community prioritizes human development, and responds to the different needs of men and women. Sundari further explained that a budget is declared as a gender-responsive budget if it meets the measurements made by Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) and Millennium Development Goals (MDGs). A budget can be said to be gender-responsive if it meets the general criteria for gender-responsive budgeting. These criteria are based on the targets in the MDGs and CEDAW which can be further elaborated into regional programs and activities following the needs of the region. General criteria for gender-responsive budgeting include (Sundari et al., 2008).

Characteristics of Gender-Responsive Budgeting

The characteristics of a gender-responsive budget are no different from a budget that favors the poor, a gender-responsive budget should also be traced from both the revenue and expenditure sides. On the revenue side, the characteristics of a gender-responsive budget are as follows:

1. No payment burden on taxes and contributions for women and men related to the fulfillment of basic reproductive health. Examples are pregnancy, family planning consultation, and becoming a family planning participant.
2. Not charging victims of violence for a post mortem, for example in the case of a rape victim who must have a post mortem as evidence.
3. Not charging a fee to girls or boys applying for a birth certificate.

Meanwhile, from the expenditure side, gender-responsive budgeting is characterized by answering the practical and strategic needs of gender, which are usually distributed over three categories of expenditure, namely gender-specific target expenditure allocations. This budget allocation is more intended to answer the practical needs of gender, both the needs of men and the needs of women. This budget allocation is used to finance programs or activities, while the targets can be merely men only or merely women. However, it is based on gender analysis.

Gender Analysis Technique

In Training Module 2015, *Gender Integration in Local Planning and Budgeting*. Gender analysis is a method or a tool to detect gender gaps or disparities through the provision of data and facts and information about gender, namely, data disaggregated between men and women in aspects of access, roles, control, and benefits. Thus, gender analysis is the process of systematically analyzing data and information about men and women to identify and reveal the positions, functions, roles, and responsibilities of men and women, as well as influencing factors. The main requirement for the implementation of gender analysis is the availability of sex-disaggregated data. Disaggregated data is the value of variables that have been disaggregated between men and women based on language topics/matters of concern.

In detail, gender analysis is important because:

1. Open insights into understanding a gender gap in the region with various fields, using both quantitative and qualitative analysis.
2. Through proper gender analysis, it is expected to provide an outline and even details of the situation that is objective and under the existing truth and can be universally understood by various parties.

3. Gender analysis can find the root of the problem that can underlie the problem of gender inequality as well as find solutions that are right on target based on the level of the problem.

The Gender Analysis Pathway (GAP) Model

In Training Module 2015, *Gender Integration in Regional Planning and Budgeting*. Gender Analysis Pathway (GAP) is an analytical method to determine the complete gender gap, starting with analyzing and integrating the results of gender issue analysis into program/activity policies to the process of developing action plans and gender indicators as activity performance outcomes.

The Gender Analysis Pathway (GAP) model is one of the gender analyses tools that can assist planners in Gender-Mainstreaming into the planning process of development policies/programs and activities, which is expected to reduce or eliminate all gender disparities.

METHODS

This research uses qualitative methods with a qualitative descriptive approach. Qualitative descriptive research will present results on the realization of gender-responsive budgeting. The data sources used are primary data and secondary data. Data collection techniques used are observation, interviews, documentation, and literature research. The data analysis techniques using the following steps are: data collection, data reduction, data display, verification, and conclusion.

FINDINGS

Effective implementation of gender-responsive budgeting can contribute greatly to the achievement of women's empowerment goals and overall country development. It is an indicator of the government's commitment to meeting the needs of women in fulfilling gender equality at the national, regional, and local levels (Elson, 2021).

The gender-responsive budgeting at the Office of Women's Empowerment, and Child Protection of Gorontalo Province is managed by the Women's Empowerment Division, especially the Gender Mainstreaming Section. The tasks are carried out by the Gender Mainstreaming and Information Data Section in implementing programs and activities in the field of gender mainstreaming and information data. With the duties and functions of the Gender Mainstreaming Section in managing a gender-responsive budget, those who have the authority to manage a gender-responsive budgeting carry out several stages, namely:

1. The Planning of Gender-Responsive Budgeting

The planning and budgeting stage are a process unseparated from the existing system. It is complementary to the preparation of work plan documents, strategic planning, and regional budgets, in this case, it is required to use gender analysis to develop operational and strategic policies (Ministry of Women's Empowerment and Child Protection, 2010).

In its implementation, the Women's Empowerment Division conducts a Budget Activity Plan meeting. The meeting discusses the policy of the activity program along with the amount of budget that will be used for one year. Planning is carried out by holding a meeting first, and then in the meeting, discussing the activities along with the budget needed in realizing gender-responsive activities. In this Budget Activity Plan meeting, disaggregated data on the needs of men and women have also been made to avoid gender bias. This is as revealed by the Head of the Women's Empowerment Division of the Women's Empowerment and Child Protection Office of Gorontalo Province, who stated that:

"Gender-responsive budgeting planning at the Office of Women's Empowerment and Child Protection is first gathered for the realization of the next year. The gender-responsive budgeting planning that will be carried out by the Women's Empowerment Division includes the Budget Work Plan and the nominal budget

required for gender-responsive implementation activities that will be carried out during the current year".

He further said that:

"In planning gender-responsive activities, we discuss preparations for carrying out training on Gender Mainstreaming to 30 (thirty) Regional Apparatus Work Units in Gorontalo Province, mapping disaggregated data on gender-responsive activities under Gender Analysis Pathway (GAP) and Gender Budget Statement (GBS)".

The meeting on planning begins with mapping disaggregated data, which is data grouped based on certain criteria. After establishing the Gender Analysis Pathway (GAP) in planning, the implementer prepares the Gender Budget Statement (GBS). The results of the gender analysis are then outlined in the Gender Budget Statement (GBS). GBS is a document that informs an activity output that has been responsive to existing gender issues, and a cost has been allocated to the activity output to address gender gap issues.

2. Gender Responsive Activity Budgeting

After conducting the Budget Work Plan meeting and preparing the work plan for the coming year submitted to the Head of the Office and the Head of the Regional Development Planning Agency, and then the next stage is the budgeting stage. In gender-responsive activities, the implementer submits a gender-responsive budget work plan in the form of a proposal to the head of the agency, which is then continued to the Head of the Regional Development Planning Agency of Gorontalo Province. After the proposal is approved, it will be dispositioned to the Regional Finance Agency of Gorontalo Province to obtain the budget needed for gender-responsive activities. This stage was revealed by Mrs. Titi:

"Actually, we discuss at the same time the problem of activities and the budget need. We formulate several activities in the planning, such as activities to increase women's economic productivity, Gender Mainstreaming capacity building, and institutional strengthening activities, and SIGA (a Gender and Children Information System) of the Regional Work Units' gender data. In addition, in the activity budgeting plan, it is necessary to discuss the General Budget Policy regarding spending and financing policies for one year, then also discuss the Interim Budget Priorities and Funding Ceilings regarding the main programs and the maximum budget limit benchmark for each program, and also discuss the Work Plan and Budget of the Regional Work Units regarding the gender-responsive activity spending plan".

The Regulation of the Minister of Home Affairs No. 67 of 2011 has regulated the implementation of gender mainstreaming in regions whose funding is charged to the Regional Budget of Expenditure Revenue, especially for the Provincial Budget, including Gorontalo Province. Therefore, after a budget activity plan meeting, the women's empowerment sector made a proposal in which there was an activity plan along with the amount of budget needed.

Gender-responsive budgeting is not an approach that focuses on budget classification. It emphasizes equality issues in budgeting. This equality is in the form of the process and impact of budget allocations in activities that aim to reduce the level of gender inequality.

In the budgeting planning of gender-responsive activities at the Office of Women's Empowerment, and Child Protection of Gorontalo Province, three gender-responsive activities are targeted, namely increasing women's economic productivity, institutional capacity-building activities of Gender Mainstreaming and institutional strengthening of SIGA (a Gender and Children Information System) of the Regional Work Units' gender data, and the gender-responsive budgeting target comes from the financial report of the Office of Women's Empowerment, and Child Protection of Gorontalo Province. The implementer strives to ensure that gender-responsive budget planning can be done in accordance with Regulation of the Minister of Home Affairs No. 67 of 2011.

3. Gender-Responsive Budgeting Implementation

Government policies that deliberately treat men and women differently are clearly not intended to be "gender blind", but rather to avoid the unintended impact of budgetary policies on the economic and social differences between men and women (Rubin & Bartle, 2005).

The implementation of gender-responsive activities refers to the results of the Budget Work Plan meeting mutually agreed upon at the planning stage. Gender-responsive activities are assessed from their impact on all Regional Apparatus Work Units as implementers of gender-responsive activities in the community and after the entire series of activities is completed, a meeting is held for activity accountability which will be reported to the leaders.

"In the implementation stage, before starting the activity, we first fill in the forms of the Budget Execution Documents of the Regional Apparatus Work Units which contain several points about what activities are carried out, the location of the activity, the institution that carries out the activity, and the number of sources of funds for the activity".

At the stage of a gender-responsive budgeting implementation, three activities are planned to be implemented, namely increasing women's economic productivity, activities to increase economic productivity and institutional strengthening. However, the use of the budget is smaller than the budgeted target, which means that there is still a remaining budget that has not been used up.

For several large-scale activities, a meeting will first be held to form an activity implementation committee as well as the amount of budget needed for the success of gender-responsive activities. The implementation of gender-responsive activities refers to the results of the Budget Work Plan meeting, which is assessed from its impact on all Regional Apparatus Work Units as implementers of gender-responsive activities in the community and after the entire series of activities is completed, a meeting is held for activity accountability which will be reported to the leaders.

4. Monitoring and Evaluation of Gender-Responsive Budgeting

In monitoring the Gender-Responsive Budgeting, the Gender Mainstreaming Section Head revealed:

"We monitor all Regional Apparatus Work Units of all districts and Municipalities participating in the training of gender-responsive budgeting whether they follow what we train in the activities of the Gender-Responsive Planning and Budgeting".

The monitoring of gender-responsive programs not only ensures that all programs are implemented but also needs to be done on previously agreed budget funds.

" For gender responsive budget funds in 2021, the budget target is around seven hundred million rupiah, as can be seen in the financial report of the Office of Women's Empowerment, and Child Protection, but it was not all spent. The realization of gender-responsive budgeting in 2021 amounted to approximately six hundred million rupiahs. The Regional Finance Agency did not immediately disburse the budget attached to the proposal but it was disbursed in stages so that the remaining budget of approximately one hundred million was not disbursed again, the budget was used in subsequent years' activities".

There are three gender-responsive activities initiated by the Women's Empowerment Division, namely: Increasing Women's Economic Productivity, Increasing Gender Mainstreaming Institutional Capacity, and Institutional Strengthening of SIGA (a Gender and Children Information System) of the Regional Work Units' gender data. Of the three gender-responsive activities initiated and implemented by the Women's Empowerment Division, the average budget realization differs from that targeted so there is still a remaining budget for gender-responsive activities. Not all previously targeted budgets are realized and used up. To anticipate the remaining unused budget, the solution reached is that the remaining budget is utilized for gender-responsive programs in the following year.

The monitoring and evaluation of all activities are carried out following the planning. In these activities, the implementers of the activities include a balanced number of women and men. However, there are several Regional Apparatus Work Units whose person in charge of gender-responsive activities is a woman so in the activities carried out, there are more women than men.

Evaluation of the implementation of Gender Mainstreaming activities is carried out by each officer responsible for gender mainstreaming activities in each government agency. The evaluation of Gender Mainstreaming is also carried out by the implementer by referring to the policy of gender-responsive development programs and activities following what has been previously planned, and compared with the results achieved (output/outcome).

DISCUSSION

From the entire series of interviews conducted by researchers regarding gender-responsive budget management, researchers try to summarize the results of these interviews. The gender-responsive budget at the Office of Women's Empowerment, and Child Protection of Gorontalo Province is managed by the Women's Empowerment Division, especially the Gender Mainstreaming Section. The Gender Mainstreaming and Information Data Section has the task of implementing programs and activities in the field of Gender Mainstreaming and information data.

Based on the duties and functions of the Gender Mainstreaming Section, to manage a gender-responsive budget, the parties involved in managing a gender-responsive budget will go through the following steps:

1. Gender-Responsive Budgeting Planning

The planning stage begins with a meeting with several heads related to gender-responsive activities, such as the Head of Gender Mainstreaming, the Head of Women's Life Quality Improvement, and the Head of Women's Rights Fulfillment. The meeting on planning begins with mapping disaggregated data, namely data grouped based on certain criteria. The first is by group: for example, age, wealth, or ethnicity. The second is grouped by gender to analyze the problems that exist between men and women. The second data is called group data based on gender or sex. Therefore, gender or sex data are data on various socioeconomic indicators that distinguish between men and women, which is hereinafter referred to as sex-disaggregated data.

After making disaggregated data, the implementer discusses the preparation of the Gender Analysis Pathway (GAP) and Gender Budget Statement (GBS) as outlined in the Budget Work Plan. A Gender Budget Statement (GBS) is an analysis method to determine the complete gender gap, starting with analyzing and integrating the results of gender issue analysis into policies/programs to the process of preparing action plans and gender indicators as activity performance achievements. There are 9 (nine) steps for the GAP model analysis, namely, the first step is to select the policy objectives to be analyzed, both existing development activities and those that are being created or compiled. This analysis step ensures at what level is being analyzed, whether the policy level, program, or activity level. The second is the presentation of insightful data. The data in question is disaggregated data to see the gender gap. The third is to identify gender gap issues in the planning process by analyzing the opening insight data by paying attention to four factors, namely access, control, participation, and benefits. The fourth step identifies gender issues (internal to the institution). The fifth step identifies gender issues (external to the institution). Sixth, a step that formulates policies. The seventh is a gender-responsive action plan concerning gender issues, especially internal and external factors, as a solution to support the reformulation objectives in the sixth step. The eighth step is measuring the progress of program policy implementation. And the last step sets gender indicators as a measurement of results through qualitative and quantitative measures at the output, outcome or impact level.

2. Gender-Responsive Activity Budgeting

The budgeting stage is also discussed at the beginning of the meeting. In gender-responsive activities, the implementer submits a gender-responsive budget work plan in the form of a proposal to the head of the agency, then proceeds to the head of the Regional Development Planning Agency of Gorontalo Province. After approval, it will be continued to the Regional Finance Agency of Gorontalo Province to materialize the budget needed for gender-responsive activities. After the budget is materialized, the implementer will continue the activities that are already in the budget work plan. In addition, in the budgeting stage, several key budgeting document points are discussed, namely, the Budget Public Policy. Budget Public Policy is a document that contains policies in the fields of revenue, expenditure, and financing as well as the underlying assumptions for one year. It is determined together with the Interim Budget Priorities and Funding Ceilings through an agreement note between the Regional Head and the Provincial House of Representatives. The Budget Work Plan of the Regional Apparatus Work Units is a planning and budgeting document that contains revenue plans, spending plans for the Regional Budget programs and activities, and the relationship with Gender-Responsive Budgeting. The first is the implementation of gender mainstreaming strategies into the budgeting cycle consisting of planning, discussion, implementation, monitoring, and evaluation. Gender-Responsive Budgeting results in a gender-responsive budget. The second is a budget that accommodates the needs of men and women and benefits women equally.

In the concept of Gender-Responsive Budgeting in the process of gender-responsive budgeting planning in every element of government, it is necessary to actively involve (participate) men and women, and jointly determine the priorities of development programs and activities. The use of Gender-Responsive Budgeting is directed to finance development programs/activities that can provide benefits fairly for women and men in various fields of development. Gender-Responsive Budgeting is allocated to finance gender practical needs and or gender strategic needs that can be accessed by women and men.

The main characteristic of Gender-Responsive Budgeting is that it can answer the needs of women and men, and provide benefits to women and men equally. Through the Gender-Responsive Budgeting managed by the Women's Empowerment Division, especially the Gender Mainstreaming Section, it is hoped that it can eliminate the gender gap in Gorontalo Province. Gender-Responsive Budgeting is not an approach that focuses on budget classification but emphasizes the issue of equality in budgeting. This equality is in the form of the process and impact of budget allocations in activities that aim to reduce the level of gender inequality. Gender-Responsive Budgeting works by examining the impact of an activity's expenditure on women and men and then analyzing whether the budget allocation has addressed the needs of women and men.

3. Implementation of Gender Responsive Budgeting

At the stage of implementing Gender-Responsive Budgeting, there are 3 (three) planned activities that have been carried out under what was planned in the previous meeting. And if there are several large-scale activities, then a meeting will first be held by forming an activity implementation committee as well as the amount of budget needed for the success of gender-responsive activities. However, before starting the activity, the implementer is required to fill in the form of the Budget Implementation Document of the Regional Apparatus Work Units. The form is prepared by each Regional Apparatus Work Unit that details the objectives to be achieved, programs, activities, and budgets provided to achieve the objectives, as well as plans for withdrawing funds from each Regional Apparatus Work Unit and estimated revenues. The form contains several points about what activities are carried out, the location of the activities, the institution that carries out the activities, and the number of funding sources for the activities. In the implementation of gender-responsive activities, there are no obstacles as said by the informant. All gender-responsive activities planned previously are realized and run according to the plans.

4. Monitoring and Evaluation of Gender-Responsive Budgeting

The last stage carried out by implementers is monitoring and evaluation of Gender-Responsive Budgeting. Monitoring and evaluation are key factors in the successful implementation of the Gender Mainstreaming strategy for regional development. Monitoring is carried out to control and report on the implementation of gender-responsive policies, programs, and activities previously formulated to be more effective and efficient. At this stage, "Activities to Strengthen Gender Responsive Budgeting Planning" were carried out for all District/City Regional Apparatus Work Units and women decision-makers in Gorontalo Province.

The evaluation of the implementation of Gender Mainstreaming activities is carried out by each officer responsible for gender mainstreaming activities in each government agency. Evaluation of the implementation of Gender Mainstreaming is periodically conducted every six months, namely in June and December. The evaluation of the implementation of Gender Mainstreaming is conducted by the Women's Empowerment Division to determine the success of Gender Mainstreaming activities and to obtain feedback for further planning. The Gender Mainstreaming evaluation is also carried out by the implementer by referring to the policy of gender-responsive development programs and activities based on the planned previously, and compared with the results achieved (output/outcome). According to the informant, the remaining budget is saved and used for gender-responsive program activities in the following year. All gender-responsive activity programs have been carried out following the planning. In gender-responsive activities, the activity implementers also include a balanced number of women and men. However, there are several Regional Apparatus Work Units with the person in charge of gender-responsive activities represented by a woman so that the activities carried out involve more women than men.

CONCLUSION

The Office of Women's Empowerment, and Child Protection of Gorontalo Province, especially the Women's Empowerment Division which manages gender-responsive budgets, carries out gender-responsive activities, namely: Increasing Women's Economic Productivity, Increasing Gender Mainstreaming Institutional Capacity and Institutional Strengthening. The stages of gender responsive budget management, ranging from gender responsive budget planning, budgeting for gender-responsive activities, implementing gender-responsive budgeting, and monitoring and evaluating gender-responsive budgeting, are carried out in accordance with Minister of Home Affairs Regulation No. 67 of 2011. So that the implementation of effective gender-responsive budgeting is expected to make a major contribution to achieving the goals of women's empowerment and realizing gender welfare and justice in various fields of development in the regions, especially in Gorontalo Province.

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