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## Model penganggaran responsif gender di Provinsi Jawa Tengah = Model gender responsive budgeting in Central Java Province

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## **Abstrak**

Since 2000, gender responsive budgeting has been introduced in Indonesia. It takes ten years before accepted as government policy in 2009. The objective of this initiative is to ensure budgeting will be more economies, efficient effective, and equity. In praxis, gender responsive budgeting initiatives faced the paradoxs. Frey stated gender responsive budgeting are bias in four dimensions: micro bias, soft policy bias, expenditure bias, and duality bias.

The other critic about gender budgeting theory and concept come from Charles Beard. He stated that the focussed of gender responsive budgeting is still vague. In implementation gender responsive budgeting initiative in local government in Indonesia both provinces and districts, some challenging are ocours, such as the lack of strong regulation, poor gender data, mis understanding of gender budgeting, poor skill of human reources, fluctuation of gender responsive budget alocation, very limited budget for development, gender responsive budgeting integration is still not well conceptualize in Indonesia budgeting system, etc. In Central Java Province event though already implementing gender responsive budgeting since 2009 but the number of gender responsive budget allocation is still not high, and gender performance indicator in term of Gender Development Indexs is also still putting in low categories.

This research are conducting to answer: (1). How gender responsive budgeting process model can be apply in Unified Budget, Mid Term Expenditure Framework, and Performance Based Budgeting? (2). How is gender responsive budgeting model in Central Java Province?.

The objective of this research are to develop model gender responsive budgeting that compatible with unified budget, mid term expenditure framework, and performance budgeting. As well as to know about existing model of gender responsive budgeting in Central Java and come up with recomended model of gender responsive budgeting for of Central Java Province. Beacuse lack of a grand theory for study gender responsive budgeting so in this research will be used mix theory consist of Budgeting Model theory by Thurmaier and Willoughby, Budgeting Process Theory by Mikessel, Gender Responsive Budgeting Theory by Debbie Budlender, Gender Responsive Budgeting Theory by Rhonda Sharp, and Intersectionality Theory Bishwakarma.

This research done with qualitative research method. In collecting data used indepth interview, document study, and observation The resulths from the research are: (1) Gender responsive budgeting model is a process to make dicision in budgeting that respected to social inclusion approach, as complementary to economic and eficiency. Gender responsive budgeting can be integrated and applied into Unified Budget, Mid Term Expenditure Framwork, and Performance Budgeting through Result Based Management

Framework with Gender - Intersectionality Analysis Instrument and Dimension that used in all steps of budgeting processed. (2) Existing gender responsive budgeting model in Central Java Province already manage input to become outcome in budgeting process, but not yet used intersectionaity dimension. To make gender responsive budgeting to become more inclusive it should be integrated intersectionality dimension and lingking among policy, planning, budgeting, and monitoring evaluation.