

DRAMATURGY OF GENDER RESPONSIVE BUDGETING: CONCEPT OR REALITY?

Syarifuddin*

Abstract: *This study aims to describe the implementation of gender responsive budgeting in Indonesia, particularly to reassess Indonesian government's efforts in the development of strategies to improve gender-sensitive budgeting. The research method used is dramaturgy, which according to Goffman, "the self" is not affected by the actor themselves but rather as a result of dramatic interaction between actors and audience. "The self" is "a dramatic effect arising from the atmosphere displayed".*

The findings of this qualitative study framework has not seen any development of gender responsive budgets widely in Indonesia, Indonesia is still focused on improving the policy and budgeting facilitated by the central government. In this case there has been no processes and procedures, substantive output resulting from the activity of the government and the impact of gender equality, women empowerment and poverty reduction.

Keywords: *budget allocation, gender, poverty, accounting, Indonesia*

INTRODUCTION

Lately, many theorist (such as Burchell *et al.*, 1980; Chua, 1986; Hopper and Powell, 1985; Hopwood and Miller, 1994; Miller, 1994; Triyuwono, 2000; Sukoharsono, 1995; Irianto, 2004; Syarifuddin, 2015) try to encourage accounting researchers to find more functions of organization context in the budget policy. Therefore, many studies has arise that seek to better understand budget practices in organizations and society. Nowadays, it can be said that many studies have used variety of research perspectives to generate amazing observations of social dimension, psychology dimension, sociology dimensions, and other dimensions of the accounting function (Broadbent and Laughlin, 1997; Laughlin, 1988; Tinker, 1980; 1985).

The new wave of accounting studies is a reaction to the mass number of accounting studies which tend to use mainstream approach (functionalist) that are viewed as mechanical and automatic. In accordance with the thought mentioned above, this study tries to "save" accounting research from dominant functionalistic "paradigm" in the hope of providing a new "color", and facilitate an understanding

* Faculty of Economics and Business University of Hasanuddin Indonesia, E-mail: syarif1963@yahoo.com;

of accounting as a social and institutional practices (see Burchell *et al.*, 1980; Chua, 1986; Hopper and Powell, 1985; Hopwood and Miller, 1994; Miller, 1994). I am also very sympathetic with some of the most recent literature that reminded accounting scientists of the need for diversity in the appreciation of accounting praxis in the tradition of critical accounting (see Chua, 1998; Merino, 1998; Boland, 1989). As is known, this non-mainstream study is a new wave of accounting research that has shown a strong capacity for innovation and experimentation (Morgan and Willmott, 1993). This study will discuss the practice of gender budgeting in the qualitative interpretive paradigm method of dramaturgy.

Gender budgeting became famous in recent years, and has given the reason for the Fourth World Conference on Women, held in Beijing in 1995, to ensure the integration of a gender perspective in budgeting policies and programs (Sarraf, 2003). In this regard, Elson (2002) observed that government budgets are not “gender neutral” and the disappearance of gender neutrality is seen as “gender blindness”, because fiscal measurement has different effects on women and men. Gender budgeting seeks to analyze the main gender issues in government policies, encourage greater accountability of the government’s commitment to gender equality, and to analyze the effects of budgets and policies related to gender (Eby *et al.*, 2005).

Today, the world’s eyes are on gender-based development (Elson, 2002; Sharp, 2003). It has long been known that in most countries there has been a gender discrimination. Gender inequality or gender discrimination is the result of a social system (structure) in which one gender (male or female) are victims. This happens because of the beliefs and justifications that are implanted throughout human civilization in various forms and ways that befall both parties, although in daily life these are more experienced by women.

Lately, many researches are aimed to see how budget favors gender and poverty reduction (see Sharp, 2003; Budlender, 2002). Gender budgeting is a development concept that incorporate a gender perspective into the budget, thus allowing the government to revise policy and budget priorities, and resources needed to achieve the goal of gender equality in budgeting which in the end can reduce poverty.

Gender mainstreaming budget strategy is a strategy that accommodates the differences and similarities of men and women needs. When the needs are different then there should be a separate budget allocation (Frone *et al.* 1992). Budget has a different impact for men and women, but the budgeting done by the government is often combined (aggregate) without regard to gender equality, so that the budget is less targeted. Budget statement with gender awareness can indicate the extent to which the budget is gender balanced and is used to monitor resource allocation and outcomes.

As is known, the majority of poor people in Indonesia are women. The concept of poverty feminization clearly illustrates the inequities in terms of representation of women among the poor compared to men. In addition, poor women suffer more because in most societies, women are subject to social values which limits them in improving economic conditions or enjoy the same access to public services.

Gender mainstreaming *budget allocation* strategy aims to achieve government objectives such as transparency and efficiency based on gender, in addition to discussing accountability as an international and national commitment on the fulfillment of human rights instruments. At the same time, this strategy can also be used to consolidate the effectiveness of public policy and poverty alleviation to reduce the gender gap in both the distribution and the impact of public resources. This strategy is a tool that effectively deploy mainstreaming gender perspectives into almost every aspect of economic and social policy of the government, and also ensure that the budgetary provisions made are sufficient.

As we know, macroeconomic policy plays an important role in influencing the living standards and economic opportunities for people in general, and particularly women, which is behind the economic reason to introduce a gender perspective into the budget. This is due to the impact that would occur if macroeconomic policies, through a variety of instruments, increases gender gaps rather than reducing the gap, in which there are costs associated with lower output, decreased community capacity development, low satisfaction and decrease in welfare (Villagomez, 2004: 4), Therefore, by increasing the chances for those who experience inequality to have access to and an equal opportunity of resources, will have a positive impact on the economy. This condition can be applied to women and other sectors of the population who experience inequality. With regards to the importance of budget as a key document in macroeconomic policy and as a tool for implementing the government's main policies, both expenditure and revenue (fiscal policy), it is appropriate to introduce a gender perspective in the budget (OECD, 2002).

This study has several objectives namely: What does the government wants to achieve in responding to gender mainstreaming in budget? How can the government achieve this? How do we know if it worked?

METHODOLOGY

This study uses the method from Erving Goffman work that analyze "the self" in symbolic interactionism in his book entitled "Presentation of Self in Everyday Life" (1959). Goffman's concept of "self" was greatly influenced by the ideas of the tension between "self" spontaneous "I" and "me", the self which is limited by social life. According to dramaturgy theory, as according to other symbolic interactionist, "self" is not something that is organic that has a special place.

Therefore, Goffman (1959) argued that “in analyzing the self, we take it from the owner, of the people who will benefit or be harmed by it, because it and its body alone only provide a benchmark for something that produces cooperation, while the way of generating and self-defense is not inside the benchmark”.

By following this theatrical analogy, dramaturgy talks about the front stage and the back stage. Front is part of the show that generally works with certainty and is common to define the situation for people who watch the show. In the front stage, dramaturgy distinguishes between setting and personal fronts. Setting refers to the physical scenery that should normally be there when the actor is playing its role. Without it the actor usually cannot play its role (Ritzer and Goodman, 2004; 298).

Back stage explain the fact that in each human presence, they are very responsive to the assessment of others of them, it is then very unfortunate if we assume that the form of self-awareness as a basic human problem when dealing with their problems. In their association, people are not just fixed on the judgment against them, but also on how to influence that judgement. This is done on an ongoing basis, and some of them do it more than others. But this is not the core of what humans do in interacting with themselves. In this case, humans interact with themselves and their own environment.

DISCUSSION

Front Stage: The Meaning of Gender Budgeting for Local Government Officials

Gender budgeting lead to improvements in the expenditure side of the government budget. Analysis tends to show that changes in government spending is in line with gender equality and empowerment of women, in which this has been introduced in Indonesia’s budget concept, as proposed by informant 1 who is a local government secretary:

the government’s commitment to achieve gender equality and justice has been mandated in *Undang-Undang Dasar* 1945. One of the efforts to realize gender equality and justice is through the implementation gender mainstreaming strategy or known as GMS in national development.

The opinion above shows that it is important to articulate the understanding of the magnitude of effect, trend, and effectiveness of targeted spending on women and girls. This is done in order to improve the effectiveness of budget expenditures. This is in line with the view of informant 3, a head of department at one of the local government, that is:

Gender mainstreaming is a strategy developed to integrate gender into an integral dimension of the planning, preparation, implementation, monitoring and evaluation of development policies. Legally these strategies have been set up

through *Presiden instruction No. 9 year 2000* on Gender Mainstreaming in National Development and *Minister of Home affair regulation No. 67 year 2011* on General Guidelines for the Implementation of Gender Mainstreaming in the area.

In this respect, gender budgeting sometimes is seen as something that is outside of the gender mainstreaming concept. This study attempts to place it in line with the topic of gender mainstreaming concept, and demonstrate that gender budgeting is a good budgeting model. This is due to that budget can see the externality positive impacts resulting from budget that provide opportunities to women in the areas of health, education, and employment. Studies conducted by Gager (2008) showed that the design of programs and policies should place the budget as the main key to improve economic opportunities and economic growth. As stated by informant 4:

In general, local government budget in Indonesia does not have a gender perspective. The budget is more of a financial allocation which is aggregate, in which the human factor that is socially and culturally different, even distinguished, is not given any concern. This produced a biased policy. As a result, its impact usually does not bring equal benefits for women and men. Therefore, development has not been truly aimed at improving the welfare and reduce gender gaps that occur in the community.

In this case we realized that although it is difficult to assess even with simple measurements, differences always occur between men and women in accessing productive assets. In some countries, women's rights to land ownership are in the hands of men. Gender differences also occurred in the labor market. Separation work also take place in the labor market, limiting women's work, which leads to a lack of good position for women, and the number of positions that are less well, including in the informal sectors. Women also do most of the unpaid work around the world, including in developed countries. Gender differences happens in relation to women's rights that is in line with the law, and this condition occurs as a result of cultural norms.

BACKSTAGE: GENDER INEQUALITY IN POVERTY

It is very difficult to measure the difference in poverty levels between men and women because the commonly used measurement of well-being is related to household consumption, therefore informations are collected on the household level, not individuals. Several studies have overcome this problem by comparing only the household headed by men and women, but these are not an entirely representative households and is generally a heterogeneous group in society. Alternative approaches that can be used to compare indicators of poverty are for example education, health and nutritional status, employment, and the use of time. Informant 5, reveals that:

In Indonesia, the understanding of ARG is simplified into a budget that is responsive to the needs of women and men and give similar impacts or benefits

for women and men. Now, this definition is even further extended as gender equality budget, because only answering to demand is not enough. However, has this budget overcome the inequality between women and men? Therefore, ARG is directed to eliminate the gap and realize gender equality and justice as a whole, which is done through gender analysis. (ARG is gender responsive budget, explanation).

In this case, Coltrane (2000) concluded that despite the lack of data on intra-household distribution, existing studies shows that women's poverty is not greater than the poverty of men in household's that has low consumption level, as well as household headed by women tend to not be more poor. According to them, women work longer than men to achieve the same level of life because of market load and domestic labor, and this condition is very obvious for poor women.

In addition to very poor, there is evidence that women participate more in low wages job market, men does not consider women domestic work as a big part. They also found that women face lower chances to escape poverty independently, this condition occurs in part because of domestic commitments, and in the other hand because of their educational and employment discrimination.

Coltrane (2000) finding's is very different from other studies. Apparala *et al.* (2003), based on the results of a study comparing the levels of income and poverty of household headed by men and women found that the majority of poverty is household headed by women. Similarly, in Indonesia where the impoverished are generally women and there has been no attempt change this condition. Therefore, in my opinion, gender responsive budgeting is one form of the implementation of gender mainstreaming strategy in development, especially in the planning and budgeting stage. By adopting this concept, we recognize that women and men have different needs, problems and perspectives. Therefore, both should be involved in development, in order to create equal access, participation, control and benefits for the sake of justice and gender equality.

Gender responsive budget initiative aims to develop an alternative set of values and principles in prioritizing socio-economic needs of poor women; provide tools to monitor spending and empower government agencies to do so; empowers the government to develop gender-sensitive budgeting; empowering civil society to engage in a discussion of issues in which they are marginalized.

DARK SIDE: GENDER BUDGETING SO WHAT?

Although gender budgeting seems straightforward, however, in practice integrating gender considerations economically and meaningfully within the budget process is quite a difficult analytical task. The natural question that arise is what would be missing in the budgeting process to accommodate the needs of gender budgeting?

Stotsky's Survey (2006) shows that the conditions to reduce losses faced by women can be attributed to economic growth and greater economic stability. This situation, if left to the free market will never happen, because the free market does not consider this issue. In other words, improving the status of women generate positive externalities and become the justification of the implemented public policy. Dilworth (2004) observed the distribution of labor in the household, where more women are doing the work of reproduction and care. This situation generates positive social externalities which the market fails to consider, therefore, this issue should be integrated into public policies by offering a different dimension of this issue. According to informant 10, this indicates that:

Indonesian government seems halfhearted in practice. Merely concepts and rules. No implementation. In most conditions, women can have access but not control. Gender analysis is supposed to not only observe "access" and "control", but also extend to the impact ... is the impact of development the same between women and men, ... and the strategies that should be taken to minimize or eliminate the negative impact on either party.

In this case, the idea of externalities is one issue that is flexible, although this is often formulated in conjunction with economic efficiency, in which externality reduces economic efficiency, this idea may also include aspects of equity and efficiency considerations (Gershuny *et al.*, 2005). As a consequence, there are external benefits when driving the related community into a more equitable distribution between revenues and welfare, this is to justify public intervention. This study found that there has been no real action taken by the government. So far the government is still in the concept level. In fact, if implemented seriously, Gender Responsive Budgeting (ARG) bring benefits for the government to be able to function more efficiently and on target.

With the current allocation of property rights or property rules, the government can also intervene through the internalization of externalities. For example, changes in laws and customs of some countries that do not give women the opportunity to have or maintain ownership of the property. Weak rights over property reduce incentives to invest productively on assets and hamper economic development.

CONCLUSIONS, SUGGESTIONS, IMPLICATIONS AND LIMITATIONS

From the previous discussion, it can be concluded that the framework of this qualitative work has yet to see any development of gender responsive budgeting broadly in Indonesia, Indonesia is still focused on improving policy and budgeting facilitated by the central government. In this case, there are processes and procedures, substantive output resulting from government activity and the impact of gender equality, women's empowerment and poverty reduction. Experience in Indonesia shows that gender responsive budgeting has not contributed to the

improvement of statistics and indicators, budget decision-making process, expenses, income, and aid regarding policy. Various change models produced are a reflection of the diversity of gender budget initiatives that have not yet been seriously implemented.

This study found that Indonesia has not yet formally talk about gender budgeting in the budget process, by developing the concept of women's budget to tackle inequalities between women and men. Although there are already rules that ministries and agencies are required to prepare an annual analysis of the impact of budget on women and girls, but in practice there has not been any formal budgeting forms and concepts that accommodates and is responsive to gender issues. The budget concept applied so far only focused on public spending in general.

This study suggests to assess the distribution of public expenditure which focus on health and education services, water supply, and public works, which filter the needs and benefits for men and women. There needs to be more research in this field regarding how to assess the progress of gender budgeting as the meaning of gender equity financing and public finance on women empowerment, including in-depth studies on initiatives, changes over time, and the development of measurements and indicators used.

Conclusions on gender budgeting has important implications in order to be more useful as a budgeting tool. Therefore, gender budgeting should be merged into the budgeting process to produce tangible improvements in policy-making and the impact of the policy. Supervision and government work program should be directed to ensure that fiscal authorities consider the external benefits of policies that decrease gender inequality and elevate the status of women. Research in some areas add value on gender budgeting, including different measurements of fiscal policy that is assessed on the basis of gender, and the benefits gained by reducing the gender gap.

References

- Boland, R.J. (1989), Beyond objectivists and subjectivists: learning to read accounting as a text. *Accounting, Organizations and Society*. Vol. 14. No. 5/6. pp. 591-604.
- Broadbent, J.; and Laughlin, R.C. (1997), Developing empirical research: an example informed by a Habermasian approach. *Accounting, Auditing and Accountability Journal*. Vol. 10. No. 5. pp. 622-48.
- Budlender, D. (2002), A Global Assessment of Gender Responsive Budget Initiatives and A Profile of Country Activities. In D. Budlender; D. Elson; G. Hewitt; and T. Mukhopadhyay. *Gender Budgets Make Cents: Understanding gender responsive budgets*. pp. 83-164. Commonwealth Secretariat: Gender Affairs Department. London.
- Burchell, S.; Clubb, C; Hopwood, A.G.; Hughes, J.; and Nahapiet, J.C. (1980), The Roles of Accounting in Organizations and Society. *Accounting, Organizations and Society*. 5 (1). pp. 5-27.

- Apparala, M., Reifman, A. and Munsch, J. (2003), 'Cross-national comparison of attitudes towards fathers and mothers' participation in household tasks and childcare', *Sex Roles*, vol. 48, nos 5-6, pp. 189-203.
- Chua, W.F. (1986), Radical developments in accounting thought. *The Accounting Review*. LXI (4). 601-631.
- Chua, W.F. (1998), Historical allegories: let us have diversity. *Critical Perspectives on Accounting*. Vol. 9. No. 6. pp. 617-30.
- Elson, D. (2002), Integrating Gender into Government Budgets within a Context of Economic Reform. in D. Budlender; D. Elson; G. Hewitt; and T. Mukhopadhyay. *Gender Budgets Make Cents: Understanding gender responsive budgets*. Eds. pp. 23-47. Commonwealth Secretariat: Gender Affairs Department. London.
- Goffman, E. (1959), *Presentation of Self in Everyday Life*. Social Sciences Research Centre. University of Edinburgh.
- Hopper, T.; and Powell, A. (1985), Making Sense of Research in the Organisational and Social Aspects of Management Accounting: A Review of Undelying Assumptions. *Journal of Management Studies*. Vol. 22. No.3. pp. 429-65.
- Hopwood, A.G.; and Miller, P. (1994), *Accounting as Social and Institutional Practice*. Cambridge University Press. Cambridge.
- Hopwood, A.G.; and Miller, P. (1994), *Accounting as Social and Institutional Practice*. Cambridge University Press. Cambridge.
- Irianto, G. (2004), *A Critical Enquiry Into Privatization of State-Owned Enterprises: The Case of PT. Semen Gresik (Persero) Tbk. Indonesia*, unpublished PhD. Thesis. University of Wollongong. Australia.
- Laughlin, R.C. (1988), Accounting in its social context: an analysis of accounting systems of the Church of England. *Accounting, Auditing and Accountability Journal*. Vol. 1. No. 20. pp. 19-42.
- Coltrane, S. (2000), 'Research on household labor: Modelling and measuring the social embeddedness of routine family work', *Journal of Marriage and Family*, vol. 62, no. 4, pp. 1,208-34.
- Merino, B.D. (1998), Critical theory and accounting history: challenges and opportunities. *Critical Perspectives on Accounting*. Vol. 9. No. 6. pp. 603-16.
- Miller, P. (1994), Accounting as social practice, in A.G. Hopwood, and P. Miller. *Accounting as Social and Institutional Practice*. Cambridge University Press. Cambridge.
- Miller, P. (1994), Accounting as social practice. in A.G. Hopwood; and P. Miller. *Accounting as Social and Institutional Practice*. Cambridge University Press. Cambridge.
- Morgan, G.; and Willmott, H.C. (1993), The "new accounting: on making accounting more visible. *Accounting, Auditing and Accountability Journal*. Vol. 4. pp. 3-36.
- OECD. (2002), *Strengthening Participation in Public Expenditure Management: Policy Recommendations for Key Stakeholders*. OECD Development Centre. Policy Brief No. 22.
- Dilworth, J.E. (2004), 'Predictors of negative spillover from family to work', *Journal of Family Issues*, vol. 25, no. 2, pp. 241-61.
- Ritzer, G.; and Goodman, D.J. (2004), *Modern Sociology Theory*. Translated edition 6th. Kencana, Jakarta.

- Eby, L.T., Casper, W.J., Lockwood, A., Bordeaux, C. and Brinley, A. (2005), 'Work and family research in IO/OB: Content analysis and review of the literature (1980-2002)', *Journal of Vocational Behavior*, vol. 66, no. 1, pp. 124-97.
- Sharp, R. (2003), *Budgeting for Equity: Gender Budget Initiatives within a framework of performance based budgeting*. UNIFEM. New York.
- Frone, M.R., Russell, M. and Cooper, M.L. (1992), 'Antecedents and outcomes of work-family conflict: testing a model of the work-family interface', *Journal of Applied Psychology*, vol. 77, no. 1, pp. 65-78.
- Gager, C.T. (2008), 'What's fair is fair? Role of justice in family labor allocation decisions', *Marriage and Family Review*, vol. 44, no. 4, pp. 511-45.
- Sukoharsono, E.G. (1995), *A Power and Knowledge Analysis of Indonesian Accounting History: Social, Political, and Economic Forces Shaping The Emergence and Development of Accounting*, unpublished PhD. Thesis. University of Wollongong. Australia.
- Syarifuddin. (2015), The Dramaturgy of Politics and Power in Determining Budget Problem in District Jembrana, Bali. *Procedia Social and Behavioral Sciences*. 211(2015). 375-382.
- Gershuny, J., Bittman, M. and Brice, J. (2005), 'Exit, voice and suffering: Do couples adapt to changing employment patterns?', *Journal of Marriage and Family*, vol. 67, no. 3, pp. 656-65.
- Tinker, A.M. (1980), Towards a political economy of accounting: an illustration of the Cambridge controversies. *Accounting, Organizations and Society*. Vol. 5. No. 5. pp. 147-60.
- Tinker, A.M. (1985), *Paper Prophets: A Social Critique of Accounting*. Holt Rinehart and Winston. London.
- Triuwono, I. (2000), Scientific Paradigm and Research Methodology. Presented in the Seminar *Short Course in the Alternative Research Methodology*. 8-9 Mei. Faculty of Economics Brawijaya University Malang. East Java Indonesia.
- Villagomez, E. (2004), Gender Responsive Budgets: issues, good practices and policy options. *Regional Symposium on Mainstreaming Gender into Economic Policies*. 28-30 January. Palais des Nations. Geneva.