



ADVOCATING GENDER- RESPONSIVE PLANNING AND BUDGETING FOR CIVIL SOCIETY

**ADVOCATING GENDER-RESPONSIVE PLANNING AND BUDGETING (PPRG)
FOR CIVIL SOCIETY**

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Contents

Preface	iii
Glossary	v
Foreword	1
Background	1
Aims	2
Objectives	2
The Concept of Gender, PUG and PPRG	3
Gender	3
The Importance of PUG Through PPRG	4
Supporting Policies	5
Overview: Local Budget Planning Cycle	7
Advocating Gender-Responsive Planning and Budgeting	9
Mastering PPRG Instruments	12
Gender Analysis Pathway (GAP)	12
Gender Budget Statement (GBS)	15
The Relationship Between GAP and GBS	18
The Integration of GAP and GBS in Local Budget Planning Documents	20
The Integration of GAP in Local Planning Documents	20
The Integration of GBS in Local Budget Documents	26
1. The Integration of GBS in APBD Public Policies (KU-APBD)	26
2. The Integration of GBS in Provisional Budget Ceilings and Priorities	27
3. The Integration of GBS in RKA/DPA SKPD	28
Conclusion	30

Appendices

Gender Analysis Pathway (GAP) Matrix of the Ministry of Public Works in Province X	32
Gender Analysis Pathway (GAP)	34

Preface

In the name of transparency,

Mainstreaming is a strategy that should be adopted in order to give all stakeholders the chance to play an optimal role in development. Gender mainstreaming is one such strategy that rids any obstacles (such as marginalisation, the perpetuation of stereotypes, subordination and violence) which prohibit the achievement of gender equality.

Based on Presidential Instruction No. 9/2000, all government ministries and non-government institutions at the national, provincial and *kabupaten/city* levels were instructed to implement gender mainstreaming (PUG) in program planning, implementation, monitoring and evaluation, by examining women's aspirations and needs against policy and program development. The Presidential Instruction was implemented by way of including gender analysis in programs, and integrating women's and men's experiences, aspirations, needs and interests into the development process.

Gender-responsive planning and budgeting is used to overcome discrepancies in terms of access, control, participation and benefits from development for men and women, in order to realise justice for all. The gender-responsive budget planning process is consistent with existing systems, which means that it doesn't require specific planning or budgeting for women.

The pocket book "Advocating Gender-Responsive Planning and Budgeting for Civil Society" supports governance to pay more attention to gender issues in policy implementation. The book also corresponds to the National PUG Strategy; Gender-Responsive Planning and Budgeting, to be implemented by the following four ministries: the National Development Planning Agency, Ministry of Finance, Ministry of Home Affairs and Ministry for Female Empowerment and Child Protection. It will also be useful for civil society in terms of guiding gender issues in local budget planning and encouraging social change. To the team at *Technical Assistance: Building Better Budgets for Women and the Poor*, and all other parties involved in the preparation of this guide, I would like to convey my appreciation and utmost thanks.

National Board

Indonesian Forum for Budget Transparency

ZUMROTIN K. Susilo

Glossary

Gender Analysis is the identification of gender issues caused by a distinction between the roles and social relations of women and men. Gender analysis is performed because these distinctions not only discriminate between the two in terms of experiences, needs, knowledge and interests, but the implications of such distinctions also affect their access to, participation in, control of and benefits from development.

Gender-Responsive Budget (ARG) is a budget that's responds to the needs, problems, aspirations and experiences of both women and men, whose purpose is to realise gender equality.

Gender Bias is a view that differentiates men's and women's roles, positions, rights and responsibilities in family life, the community and development more broadly.

Disaggregated Data is data grouped according to the gender, status and conditions of both women and men.

Gender is the differences in male and female characteristics, roles, functions, and statuses that aren't based on biological differences, but rather on socio-cultural relations influenced by broader social structures. Gender is a socio-cultural construction that changes with the times.

Gender Analysis Pathway (GAP) is a gender analysis tool that's used to map factors causing gender inequality based on access, participation, control and benefits from respective programs, as well as factors that cause internal and external discrimination in government institutions (SKPD).

Gender Budget Statement (GBS) is a gender-specific accountability document prepared by the government, which demonstrates the readiness of institutions to implement and budget for activities based on gender equality.

Gender Sensitive is the ability to understand gender imbalances, primarily in terms of divisions of labour and decision-making, which often result in the lessening of opportunities for women and the lowering of their social status compared to men.

Gender Issues are conditions which display gender imbalances between men and women. Gender imbalances can be seen by comparing desired conditions (normative) with conditions as they are (subjective).

Gender Equity is the ideal treatment of women and men within the overall policy development process, that takes into consideration different experiences, needs, difficulties and obstacles in gaining access to and obtaining benefits from development, participating in decision-making (as it relates to needs and aspirations), as well as resource control (such as the acquisition of new skills, information, knowledge and credit).

Gender-Responsive Policies/Programs pay attention to and focus on conditions where gender imbalances exist, and support efforts that raise awareness of gender biased issues.

Gender Equality is equal positions and conditions for both men and women, which allow them to access opportunities and exercise their rights, so that they're able to play a role and participate in politics, economics, socio-cultural issues, education, defence and national security activities, and ultimately enjoy the results of equality.

Gender Gap is the imbalance or difference in opportunities, access, participation and benefits between women and men that can occur in the development process.

Gender Neutral are policies/programs or conditions that don't prioritise one gender over another.

Gender Mainstreaming is a rational and systematic strategy used to achieve justice and gender equality in policies/programs that acknowledge the experiences, aspirations, needs and problems of both women and men (as well as the elderly, minors, the disabled and the poor), in order to empower both women and men. Gender mainstreaming should be implemented at the planning stage, and carried out through the implementation and monitoring/evaluation stages of all national and local development policies/programs.

Gender-Responsive Planning is plans made by government institutions, professional organisations and communities that consider the four critical aspects of gender equality: access, participation, benefits and control, all of which should be made available on an equal basis. Plans needs to consider the aspirations, needs, and problems of both women and men, and be linked to relevant policies/programs in the field.

Performance-Based Planning is an approach used in the budgetary system that takes into account the link between funding and output/expected outcomes, as well as the efficiency of achieving such output/outcomes.

Gender-Responsive Budget Planning (PPRG) is an instrument used to overcome differences in access, participation, control and benefits from development for men and women, with the aim of realising a fairer and more just budget.

Gender Profiling is a collection of disaggregated data and information on gender that shows the reality of women's and men's livelihoods. Statistics on gender issues are usually used in a policy context with the aim of (1) comprehensively examining gender imbalances; (2) giving policy makers and planners insight into gender issues; (3) assisting the monitoring and evaluation of gender-responsive policies and programs.

Gender-Responsive is the consistent and systematic consideration of the differences between men and women, and any efforts to remove structural and cultural barriers with the aim of achieving gender equality.

FOREWORD

Background

The book “Advocating Gender-Responsive Planning and Budgeting for Civil Society” was born from the enactment of a National Strategy on the Acceleration of Gender Mainstreaming (PUG) through Gender -Responsive Budget Planning (PPRG) by the National Development Planning Agency, the Ministry of Finance, the Ministry of Home Affairs and the Ministry for Female Empowerment and Child Protection. The National Strategy policies are enshrined in Circular Letter No. 270/M.PPN/11/2012; No. SE-33/MK.02/2012; No. 050/4379A/SJ and No. SE 46/MPP-PA/11/2012, within which the PPRG Implementation Guidelines are attached.

Although the National Strategy was only just adopted in November 2012 and launched on 5 March 2013, PUG through PPRG has already started being implemented in a number of regions. For example, in the province of South Sulawesi, the implementation of PPRG was regulated in Governor Circular Letter No. 910/2370BPPKB (The Preparation of Gender-Responsive RKA SKPD in 2013) on 23 April 2012. Previously, Governor Instruction No. 188.54/207/Bappeda-G.ST/2011 on GBS Implementation in RKA SKPD was also enacted in the province of Central Sulawesi in 2012. Notwithstanding Governor Instruction No. 791/4201/X1/2012 on Gender-Responsive Budget Planning in the province of West Sulawesi.

The implementation of PUG through PPRG in various regions in Indonesia has been carried out regardless of local government commitments to fulfil PUG requirements. Almost all regions up until now have already created a PUG-specific institution, for example the PUG Working Group, Vocal Point, and ARG Technical Team, but unfortunately not all institutions are operating optimally. At the very least, an understanding and awareness of the importance of the PUG strategy to achieve gender equality has started to grow. Currently, the most serious issue in applying PPRG locally is the availability of gender-specific data across all sectors and the mastering of PPRG instruments (GAP and GBS).

On the other hand, continuous support from civil society – NGOs, academics, and other community groups, plays a significant role in accelerating the implementation of PPRG. Through a strategy of persuasion, technical assistance is being offered to local governments and the DPRD, which have proven to be effective in improving the budget planning documents of certain regions to be more gender-responsive. Although, one must remember that civil society must continue to critique efforts to achieve gender equality, in order to maintain the distance between technocratic and critical work.

Aims

The primary aim of this book is to provide practical guidance on how to advocate for budget planning documents that are responsive to the needs of men, women, and marginalised communities, based on current inequalities.

Objectives

The book has been deliberately compiled as one that is easy to carry, read, understand and be implemented by all relevant parties, wherever they may be. The parties expected to read and implement the recommendations in this book are those in civil society circles, namely NGO activists, academics, students, and other community groups, particularly those who work on gender-responsive budget planning issues. The book, combined with the PPRG Guidelines can be used as guides by local governments and the DPRD to improve the content of local budget planning documents to be more gender-responsive.

THE CONCEPT OF GENDER, PUG and PPRG

The debate on what exactly constitutes gender is already past its used-by-date. However, it still needs to be acknowledged by political systems that allow any candidate to lead local governments or discussions on gender, PUG and PPRG. Claims to economic growth, poverty reduction and the increasing of basic public services don't necessarily relieve imbalances in the community; imbalances between men, women and marginalised people. The following section briefly analyses the concept of gender, PUG and PPRG.

Gender

Whenever Seknas FITRA presents to a forum organised by a local government or the DPRD, often we hear the expressions “the new gender has arrived...”, or “can the gender please sit on the left” or “we invite the gender to give suggestions” etc. In these circumstances, the expression ‘gender’ is always used to address women. Although in certain contexts it is actually used correctly, there's an impression that discussions on gender are still viewed as a joke for most. Moreover, it seems likely that there's also a significant amount of ignorance or a lack of understanding on what exactly constitutes gender.

Literally, the word ‘gender’ can be used interchangeably with the word ‘sex’, which refers to the male or female gender. However, in a sociology context, gender not only refers to biological differences, but more so to differences between male and female characteristics, roles, functions and statuses based on socio-cultural relations influenced by wider social structures. Within the framework of equal rights, these differences have consequences for the fulfilment of male and female-specific needs. Thus, gender should be viewed as a socio-cultural construction that changes according to the times.

The issue emerges then that all too often, established social relations are unjust. When there's socio-economic inequality – or ‘poverty’, there are often discrepancies in public services, a perpetuation of stereotypes and violence amongst other issues. In the context of Indonesia, inequality, discrimination, stereotypes, and violence are often experienced by women. It's no wonder then that the broader struggle for equal rights mirrors the struggle for women's rights. However, gender is not solely a women's issue, but one that affects both men and women; basically those who don't receive equal benefits from development. Therefore, when we speak of gender justice, we not only speak of justice between the genders, but also of justice based on different ages, locations, social status and needs.

The Importance of PUG Through PPRG

Whether we realise it or not, gender injustice penetrates every aspect of our lives. Injustice in one aspect is intertwined with other aspects, so much so that formulating solutions to gender injustice must be done comprehensively and with synergy. Herein lies the importance of applying Gender Mainstreaming Strategies (PUG).

Gender mainstreaming is a strategy used to decrease inequality between men and women, in accessing and obtaining benefits from development. It can also be used to increase participation and control over the development process. Technically, PUG is carried out by integrating gender analysis and gender perspectives into the development process. One analytical instrument that can be used is the Gender Analysis Pathway (GAP). The results of GAP can then be used to inform gender-responsive budget planning.

For this reason, budget planning in both the centre and regions has become a strategic vehicle for the application of PUG. Budget planning in many ways is the 'heart and soul' of the government in terms of managing its resources. When the budget planning process is one that is participative, transparent, accountable, and uses gender analysis, we can almost be sure that the resulting documents will be gender-responsive.

Supporting Policies

As outlined in the foreword, policies that support the acceleration of gender mainstreaming through PPRG have been enshrined in a Circular Letter between four ministries. Although it isn't legally binding, in many cases, the Circular Letter is effective enough in supporting local budget planning innovations. For example, a conference on development planning was initiated through a Circular Letter between the Ministry for Home Affairs and the National Development Planning Agency.

A number of supporting policies related to PUG and PPRG were published before the Circular Letter, including:

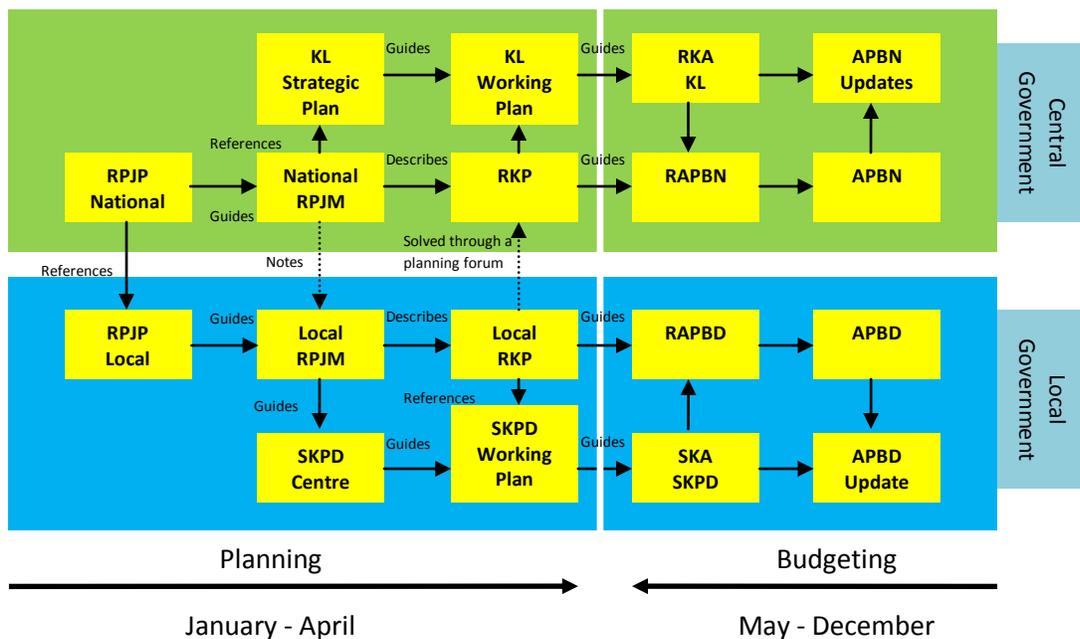
1. Law No. 7/1984 on Ratifying the Convention on the Elimination of All Forms of Discrimination Against Women
 2. Law No. 17/2003 on State Finances
 3. Law No. 25/2004 on the National Planning and Budgeting System
 4. Government Regulation No. 8/2008 on the Formation, Management and Evaluation of Local Development Programs
-

5. Presidential Instruction No. 9/2000 on Gender Mainstreaming in National Development
 6. Presidential Instruction No. 1/2010 on the Acceleration of the Implementation of National Development Priorities
 7. Presidential Instruction No. 3/2010 on Equitable Development Programs
 8. Presidential Regulation No. 5/2010 on the 2010-2014 Mid-Term National Development Plan
 9. Minister for Home Affairs Regulation No. 54/2010 on the Implementation of Government Regulation No. 8/2008 on the Formation, Management and Evaluation of Local Development Programs
 10. Minister for Home Affairs Regulation No. 67/2011 on Amendments to the Minister for Home Affairs Regulation No. 15/2008 on Guidelines for the Regional Implementation of Gender Mainstreaming
-

OVERVIEW: LOCAL BUDGET PLANNING CYCLE

Based on Law No. 25/2004 on the National Planning and Budgeting System and Law No. 17/2003 on State Finances, local budget planning documents should be prepared as per the diagram below:

Diagram 1. Synchronisation of Central and Regional Budget Planning Documents



According to the above diagram, budget documents should refer to planning documents as well as local mid-term planning documents. Likewise, local planning documents should refer to central planning documents. The process of preparing local planning and budgeting documents can be seen in the following diagram:

ADVOCATING GENDER RESPONSIVE PLANNING AND BUDGETING

For civil society to truly and sustainably influence PPRG implemented by local governments, an advocacy strategy with both a ‘persuasive’ and ‘critical-confrontational’ approach should be used. These approaches can be applied after the establishment of a local budget planning document cycle. PPRG advocacy has two primary aims; 1) encourage the state (local governments and the DPRD) to be more responsive to gender inequality and 2) strengthen the capacity of civil society to be active citizens, critical of local budgeting and planning policies.

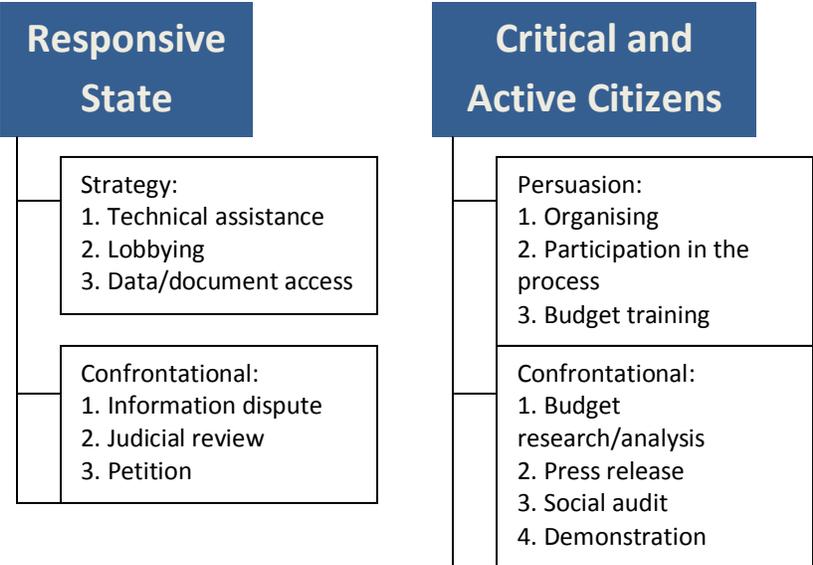
A “**strategy of persuasion**” aims to encourage local governments to be more responsive to gender inequality by **firstly**, supporting them to commit to implementing PUG through PPRG. Their commitment could be in the form of a Memorandum of Understanding (MoU) between the local government, DPRD, and civil society, or a local policy/regulation such as a Governor/Mayor/*Bupati* Circular Letter, a Governor/Mayor/*Bupati* Regulation on the implementation of PPRD, a Governor/Mayor/*Bupati* Decree on institutionalised PUG, or a local government regulation on PUG through PPRG. **Secondly**, by supporting local governments to implement institutional PUG. Local governments are encouraged to communicate intensively with the Local Development Planning Agency as the Head of the PUG Working Group, and the Female Empowerment Agency as the Secretariat of the of the PUG Working Group, as well as SKPD-SKPD, PUG Vocal Point and the ARG Technical Team. Local governments could also create formal or informal discussion forums. **Thirdly**, by giving technical assistance on PPRG to SKPD, by using the Gender Analysis Pathway (GAP) and Gender Budget Statement (GBS) to help prepare local planning and budgeting documents. **Fourthly**, by supporting local governments to make available disaggregated data on gender in all SKPD. Such data could even be included as an item in the MoU, which would require all SKPD to provide it. The data could also be used to support the role of the Head of the PUG Working Group in encouraging all SKPD to create a gender profile.

A “strategy of persuasion” aims to strengthen the capacity of civil society to be active citizens, critical of local planning and budgeting policies by **firstly**, organising women’s groups and other civil society organisations. Organising can be done by establishing budget forums at the village, *kecamatan*, *kabupaten* and provincial levels. **Secondly**, by offering training, budget schooling or internships on human rights, gender, PUG, and PPRG that emphasise knowledge building, analysis and advocacy strategising. **Thirdly**, by involving civil society in the entire local planning and budgeting process. In order for the ‘critical’ energy of the movement to remain stable, there must be a clearly defined division of roles between the core advocacy team and civil society networks.

When a persuasive approach is used but unable to make local governments change, a “**critical-confrontational**” approach can be applied through **firstly**, a budget analysis, research or social audit on local government budgets and program implementation i.e. local health insurance

schemes or operational assistance for schools (BOS). **Secondly**, through building a media campaign and focusing on networking with the media. The results of budget analysis, research and social audits done by civil society need to be voiced much more strongly and can be done by creating an independent media campaign such as a bulletin, pamphlet, budget poster, book or through community radio. The results can also be voiced through mass media networks, either through print or electronic media, or by distributing press releases and policy briefs on budget analysis results and social audits. **Thirdly**, through issuing a joint petition that rejects any budget allocations dominated by expenditure that’s neither gender responsive nor gender neutral. **Fourthly**, through demonstrations on policies that fail to prioritise women or the poor by revealing cases of injustice towards them.

Diagram 3. PPRG Advocacy Strategy



MASTERING PPRG INSTRUMENTS

In the PPRG Operational Guidelines, two PPRG implementation instruments were introduced; 1) Gender Analysis Workflow or Gender Analysis Pathway (GAP) and 2) Gender Budget Declaration or Gender Budget Statement (GBS). For PPRG advocacy undertaken by civil society to be able to directly relate to SKPD efforts to be more gender-responsive in local planning and budgeting documents, a mastery and understanding of GAP and GBS is a must. The following section analyses the two instruments.

Gender Analysis Pathway (GAP)

Gender Analysis Pathway (GAP) is a derivative of the analytical tool KOMPAS (Harvard Method) that focuses on the following four factors of gender inequality; access, participation, control and benefits. GAP is often used to formulate development plans, for example RPJMD, SKPD Strategic Plan and Working Plan, RKPD, and KUA-PPAS. The nine steps outlined below are those taken when using GAP as a gender analytical tool:

- Step 1:** Carry out an analysis of policy aims and objectives, programs and sub-programs.
- Step 2:** Provide disaggregated data on gender and age. Research and evaluation results can be used to give insight into gender inequality (using either qualitative or quantitative data). When disaggregated data isn't available, proxy data from other sources may be used.
- Step 3:** Identify factors that cause gender inequality based on:
 - a. Access, that is development policies/programs that give equal space and opportunities to women and men;
 - b. Participation, that is development policies/programs that involve both women and men in decision-making, allowing them to voice their needs and problems;
 - c. Control, that is policies/programs that give equal opportunities to women and men to manage development resources;
 - d. Benefits, that is policies/programs that give equal benefits to women and men.
- Step 4:** Identify the causes of internal discrimination in SKPD (organisational culture), which leads to gender inequality.
- Step 5:** Identify the causes of external discrimination i.e. discrimination outside SKPD program units, in other sectors, and in the communities of program recipients.
- Step 6:** Reform development policy/program aims to be more gender-responsive, in response to the causes of discrimination identified in steps 3, 4 and 5.
- Step 7:** Prepare an action plan that addresses identified gender issues, which can act to overcome gender inequality.

- Step 8:** Establish disaggregated base-line data to measure the development and progress of policy/program implementation. Base-line data can be taken from any relevant and strategic data sources.
- Step 9:** Establish performance indicators (both in terms of output and outcomes) that could be used to help overcome the gender inequality issues identified in steps 3, 4 and 5.

Table 1. Gender Analysis Pathway (GAP)

Step 1	Name of policy/program	Identification of program/policy aims
Step 2	Data	Presentation of disaggregated data on gender and age (both qualitative and quantitative)
Step 3	Gender issues	Factors of inequality Identification of gender issues in the planning process, paying particular attention to the following factors; access, participation, control and benefits
Step 4		Causes of internal discrimination Identification of causes of internal gender discrimination
Step 5		Causes of external discrimination Identification of causes of gender discrimination from external sources, which occur during program implementation
Step 6	Future policies and plans	Reformation of aims Reformation of policy aims if aims aren't currently gender-responsive. Policy aims must address the causes of gender inequality identified in steps 3, 4 and 5
Step 7		Action plan Establishment of an action plan that includes gender-responsive aims, in order to overcome the causes of gender inequality identified in steps 3, 4 and 5
Step 8	Measured results	Base-line data Establishment of base-line data (step 2), that's relevant to program/policy aims and able to be measured

Step 9		Performance indicators	Establish performance indicators (both in terms of outcomes and output) that can be used to measure efforts to combat the causes of gender inequality identified in steps 3, 4, and 5
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Or use a vertical table as follows:

Table 2. Gender Analysis Pathway (GAP)

Column 1	SKPD Program Activities Aims	
Column 2	Aggregated data on gender	
Column 3	Gender issues	Factors of inequality (access, participation, control, benefits)
Column 4		Internal causes of discrimination (SKPD)
Column 5		External causes of discrimination (outside of SKPD)
Column 6	Gender-responsive aims	
Column 7	Action plan	
Column 8	Base-line data	
Column 9	Measured results	Output (Activity levels after 1 year)
		Outcomes (Program achievements after 2-5 years)

Gender Budget Statement (GBS)

A Gender Budget Statement (GBS) is an accountability document that's prepared by local governments (SKPD) and provides information on gender-responsive activities using two indicators; gender analysis and budget allocations. A GBS is compiled during the preparation of SKPD Working Plans and links discussions between the Local Government Budget Team (TAPD) and the DPRD Budget Agency.

The components of GBS are as follows:

1. Programs, activities, performance indicators, and output; which are created according to planning documents (RKA). When programs are listed as multi-year programs, a GBS is

compiled once-off but every year, adjustments are made in accordance with program outcomes.

2. Program aims; which are re-iterated in the program's output.

3. Situational analysis; which outlines the gender issues to be tackled by programs. Situational analysis includes relevant data, identifies the factors and causes of gender inequality, and explains how program output influences the target groups. Situational analysis takes select data from the GAP steps and consolidates it into a short, concise and easy-to-read summary. It also explains gender issues in terms of sub-output, which when combined contribute towards overall output. Gender issues are identified by assessing the following factors at the sub-output level; access, participation, control and benefits.

4. Action plan; which outlines sub-output/input. Select components of sub-output/input can directly affect conditions of gender equality, but not all need to be included. Only sub-output components that contain gender issues need to be explained.

5. The large amount of funds needed in order to achieve desired output.

6. Output; the broad impacts/results of programs on gender issues and the achievement of gender equality, as identified in the situational analysis section.

7. The signatory is the Head of SKPD.

Table 3. Gender Budget Statement (GBS)

Gender Budget Statement			
SKPD	<i>(SKPD name)</i>		
Financial year	<i>(Financial year)</i>		
Program	<i>(Program name)</i>		
Program code	<i>(Program code that corresponds with the SKPD Working Plan)</i>		
Situational analysis	1. Gender-specific aggregated data (taken from step 2 of GAP) 2. Gender equality issues and factors <i>a. Factors of inequality</i> (taken from step 3 of GAP) <i>b. Internal causes of gender discrimination</i> (taken from step 4 of GAP) <i>c. External causes of gender discrimination</i> (taken from step 5 of GAP)		
Action Plan	Activity 1	Action Plan 1 (taken from step 7 of GAP)	
		<i>Aims</i>	
		<i>Sub-activities</i>	If there are any
		<i>Resources (input)</i>	Funds
			Committee
			Facilitator
			Participants
		Infrastructure	
	<i>Output</i>	<ul style="list-style-type: none"> • Formation performance • Performance indicators 	
	<i>Objectives</i>		
	Activity 2	<i>Aims</i>	
		<i>Sub-activities</i>	If there are any
		<i>Resources (input)</i>	Funds
			Committee
Facilitator			
Participants			
Infrastructure			
<i>Output</i>	<ul style="list-style-type: none"> • Formation performance • Performance indicators 		
<i>Objectives</i>			

Resource allocation	<i>Budget</i>	In accordance with the PPAS budget ceiling
	<i>Resources</i>	Funds Committee Facilitator Participants Infrastructure
	<i>Tools and materials</i>	
Output		
Outcomes	<ul style="list-style-type: none"> • Formation performance • Performance Indicators 	
	<p>.....</p> <p>Head of SKPD</p> <p>Name</p> <p>Position</p> <p>NIP</p>	

The Relationship Between GAP and GBS

In order to maintain consistency between GAP and GBS, the two need to be linked to one another. The following table illustrates the relationship between GAP and GBS:

Stage	GAP	GBS
Step 1	Policies/programs	Program, activities, IKK, output
Step 2	Data	Situational analysis
Step 3	Factors of inequality	Situational analysis
Step 4	Internal causes of discrimination	Situational analysis
Step 5	External causes of discrimination	Situational analysis
Step 6	Reformation of aims	Output/sub-output
Step 7	Action plan	Action plan (including those components that contribute towards gender equality)
Step 8	Base-line data	Impacts/results of output
Step 9	Gender indicators	Impacts/results of output

For civil society actors who work on PPRG issues, mastering the above two instruments is crucial, as they will be used by local governments (SKPD) in the preparation of planning and budgeting documents.

THE INTEGRATION OF GAP AND GBS IN LOCAL BUDGET PLANNING DOCUMENTS

GAP and GBS have different but complementary uses. GAP is often used to improve gender perspectives in planning documents, whilst GBS is used in budget document preparation. The following section will decipher how GAP and GBS are systematically integrated in local planning and budgeting documents. These documents refer to the Minister for Home Affairs Regulation No. 54/2010 on the Implementation of Government Regulation No. 8/2008 on the Formation, Management and Evaluation of Local Development Programs.

The Integration of GAP in Local Planning Documents

1. The Integration of GAP in RPJMD

RPJMD	Gender Integration Steps	GAP Steps 1-9
Foreword General overview of the area	<ul style="list-style-type: none"> • Inclusion of PUG as the legal basis of RPJMD • Inclusion of disaggregated data, Human Development Index (HDI) and GDI rankings • Inclusion of data on gender inequality based on area, age, social status, and differences in ability 	Data
Illustration of local financial management frameworks	Inclusion of data on men's and women's contributions to local revenue; who contributes the most, and whether or not local revenue still unfairly burdens women's groups	
Analysis of strategic issues, vision, mission, aims and development targets	Inclusion of issues on gender inequality and injustice in terms of access to, participation in, control of and benefits from development programs	Analysis of issues of gender inequality
Strategic issues	Inclusion of the root causes of gender inequality and injustice in development, as a mid-term strategic development issue	Internal and external causes of gender discrimination

Vision and mission	Inclusion of problem solving methods for gender inequality and injustice issues in the vision, mission and aims of development programs	Reformation of aims
Strategy and policy direction	Inclusion of gender-responsive programs that contribute towards the achievement of gender equality and justice	Action plan
Local development policy and programs		
Indications of development priorities in program plans	Inclusion of disaggregated quantitative and qualitative data on the outcomes (results) of gender programs, which demonstrate the equality of development programs for both women and men	Measured results
Establishment of local performance indicators		

2. The Integration of GAP in SKPD Strategic Plan

SKPD Strategic Plan	Gender Integration Steps	GAP Steps 1-9
General overview of the conditions of SKPD services	Inclusion of disaggregated data on gender inequality based on area, age, social status and differences in abilities, that would be potential factors in SKPD services	Data
Strategic issues based on the function and tasks of SKPD	Inclusion of the root causes of gender inequality and injustice in SKPD services as strategic issues	Analysis of issues of gender inequality, and the internal and external causes of gender discrimination
Vision, mission, aims and objectives	Inclusion of problem solving methods for issues of gender inequality and injustice in the vision, mission, aims and objectives of SKPD services	Reformation of aims
Policies and programs	Inclusion of a gender-responsive action plan whose aim is to achieve gender equality and justice	Action plan
Formation of activity plans, performance indicators, target groups and indicative funds	Inclusion of qualitative and quantitative data in every action plan's gender analysis and outcomes. Demonstration of SKPD services that help to either decrease or eliminate gender inequality	Measured results

3. The Integration of GAP in RKPD

RKPD	Gender Integration Steps	GAP Steps 1-9
Evaluation of the implementation of the previous year's RKPD	Inclusion of performance achievements, disaggregated data on gender from the previous year and data on gender inequality and injustice; all of which are local factors in the implementation of the previous year's RKPD	<ul style="list-style-type: none"> • Data • Gender inequality analysis • Analysis of internal and external causes of gender discrimination
Local economic and funding framework	Inclusion of data on men's and women's contributions to local revenue; who contributes the most, and whether or not local revenue still unfairly burdens women's groups	
	Inclusion of a gender-responsive action plan whose aim is to achieve gender equality and justice	<p>Action plan</p> <p>Measured results (output and outcomes)</p>

4. The Integration of GAP in SKPD Working Plan

SKPD Working Plan	Gender Integration Steps	GAP Steps 1-9
Local government affairs and programs/activities	Inclusion of local government affairs and a description of them (in accordance with Government Regulation No. 38/2007), and a description of planned programs/activities (in accordance with Ministry for Home Affairs Regulation No. 13/2006)	<ul style="list-style-type: none"> • Data • Gender inequality analysis • Analysis of internal and external causes of gender discrimination

<p>Performance indicators (outcomes)/programs and activities (output)</p>	<p>An analysis of the performance indicators to be achieved, as stated in the SKPD Strategic Plan or of those that were adjusted based on evaluation results.</p> <p>Performance indicators relate to either the physical or non-physical activities expected to decrease gender inequality. The indicators are used to measure and benchmark the output of programs/activities.</p> <p>Performance indicators measure programs/activities that have qualitative and/or quantitative input, or the output of programs/activities that use disaggregated data when both women and men are involved. If results from these activities are physical, then performance indicators are adjusted according to the program/activity results, by comparing the formation and consistency of performance indicators.</p>	
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Annual plan (financial year N+1)	Location	The location of activities helps to guide gender analysis in its examination of the involvement of women and men in programs/activities. In deciding the location, one must also consider the level of gender inequality in the area.	Action plan (step 7)
	Achievement of performance targets	<p>Performance targets include specific qualitative and/or quantitative outcomes.</p> <p>Performance targets should also feature disaggregated data when the program involves both women and men. But when the program results are physical, performance targets should be adjusted according to physical development results, by considering the formation and consistency of performance targets.</p>	Performance indicators (step 9)

<p>Annual plan (financial year N+1)</p>	<p>Funding needs/indicative ceilings</p>	<p>The amount of funds needed to fund programs in the annual plan.</p> <p>Funding needs for the following financial year should be published to ensure the sustainability of programs/policies and allow for the consideration of economic factors, efficiency and effectiveness.</p> <p>The annual plan should outline of local revenue and expenditure, which can serve as sources for program funds for example:</p> <p>Local revenue, consisting of: local taxes, levies, assets, and other forms of legitimate local revenue.</p> <p>Fund balancing, consisting of: tax revenue, non-tax revenue, general allocation funds, special allocation funds.</p> <p>Other forms of legitimate local revenue, consisting of: income grants, emergency funds, tax revenue from provinces and local governments, adjustment funds, and social aid from provinces or local governments.</p> <p>Financial income, consisting of: the remaining budget balance from the previous financial year, reverse fund disbursements, the sale of local assets, income from local borrowing, readmission borrowing and local receivables.</p>	
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		Note: Local revenue and financing is carried out in accordance with the authorities in the respective province/ <i>kabupaten</i> /city.	
Important notes		Suggested program notes to be included; notes on continuing programs, urgent programs, and initial RKPD drafts and needs assessments, with references to gender analyses that aim to decrease gender inequality.	<ul style="list-style-type: none"> • Data (step 2) • Issues of gender inequality (steps 3-5) • Reformation of aims (step 6) • Action plan (step 7)
Estimated progress of annual plan	Achievement of performance targets	Performance targets track the progress of programs the year following the introduction of the annual plan, and consider the sustainability of the programs based on gender analysis results.	<ul style="list-style-type: none"> • Base-line data (Step 8) • Performance indicators (Step 9)
	Funding needs/indicative ceilings	The amount of funds needed for forecasted programs/activities, after careful consideration of all the economic factors, effectiveness and efficiency.	

The Integration of GBS in Local Budget Documents

1. The Integration of GBS in APBD Public Policies (KU-APBD)

KU-APBD	Gender Integration Steps
<p>Preface:</p> <ul style="list-style-type: none"> • Background of KUA • Purpose of KUA • Legal basis of KUA 	<p>Inclusion of data on gender inequality and indicators of gender equality (GDI/IPG and GEM/IDG) as well as program outcomes and output.</p>
<p>Local macro-economic framework:</p> <ul style="list-style-type: none"> • Development of local macro-economic indicators based on results from the previous year • Development of macro-economic targets for the current planning year 	<p>Inclusion of gender analysis in macro-economic frameworks e.g. including women's contributions in PDRB. If the agricultural sector or UKM contributes greatly to PDRB, it can be assumed that women's contributions are also significant since they play many roles in the sector.</p>
<p>Basic assumptions in the preparation of RAPBD:</p> <ul style="list-style-type: none"> • Basic assumptions in APBN • Rates of inflation • Growth of PDRB 	
<p>Local revenue, expenditure and financing policies:</p> <ul style="list-style-type: none"> • Local revenue: Income planning policies, local income targets and efforts to reach them • Local expenditure: Estimated total expenditure, expenditure policies, local development policies, local implementation of national development priorities, SKPD expenditure policies • Local financing: Policies on financial income and expenditure 	<ul style="list-style-type: none"> • Inclusion of local revenue data contributed by both women and men. • Inclusion of estimated expenditure, with reference to gender analysis results in planning documents (RKPD and SKPD Working Plan). • Inclusion of expenditure policies based on SKPD, with reference to gender-responsive expenditure and program beneficiaries i.e. communities.

2. The Integration of GBS in Provisional Budget Ceilings and Priorities (PPAS)

PPAS	Gender Integration Steps
<ul style="list-style-type: none"> • Temporary budget platform based on government affairs and programs • Temporary budget platform based on government affairs in the form of a table 	Ensure the provision of programs and budget allocations for female empowerment are obligatory in temporary budget platforms based on government affairs.
Temporary budget platform based on programs/activities in the form of a table	Programs must be consistent with and contribute towards the achievement of RKPD objectives and targets that use gender analysis.
Temporary budget platform for personnel expenditure, subsidies, grants, social aid, expenditure, financial aid and any forms of unexpected expenditure in the form of a table	<ul style="list-style-type: none"> • Identify causes (besides female empowerment) that should be included in gender-responsive programs (specific programs, affirmative programs, or those that support equality) and budget allocations. • Identify programs which use gender analysis and could contribute towards RKPD objectives and targets.
Details of local financing; local revenue and financial expenditure targets	<ul style="list-style-type: none"> • Identify types of indirect expenditure that communities could obtain e.g. grant expenditure or social aid. • Ensure the output and outcomes in step 5 are consistent with and contribute towards the achievement of RKPD objectives and targets that use gender analysis.

3. The Integration of GBS in RKA/DPA SKPD

RKA SKPD	Gender Integration Steps
Government affairs	In accordance with the Ministry for Home Affairs Regulation on Local Financial Management
Organisation	In accordance with the Ministry for Home Affairs Regulation on Local Financial Management
Program	When designing programs, one should consider whether or not the programs are specific, gender-affirmative or support gender equal activities. Programs should be able to resolve specific gender issues, in line with the SKPD Working Plan.
Activities	When designing activities, one should consider whether or not the activities are specific, gender-affirmative or support gender equal activities. These activities must be strategic in order to be able to resolve specific gender issues.
Location of activities	In determining the location of activities, the involvement of both women and men should be considered, as well as the level of gender inequality in the area.
Number of years	
Program objectives	Program objectives should consider the formation and consistency of performance indicators, as well as how far they go towards resolving local gender issues. Program objectives are outlined in the RPJMD of the current year.
Input	In the form of funds, human resources (facilitators/speakers) or results from the previous year's activities if they were multi-year programs.
Output	Output consists of clear indicators according to the types of activities being implemented and performance targets, which display disaggregated data when the activities involve both women and men. But when activity results are physical, then performance targets are adjusted according to activity results, by comparing the consistency and formation of performance indicators.
Results	Results consist of clear indicators according to the types of activities being implemented and performance targets, which display disaggregated data when activities involve both women and men. But when activity results are physical, then performance targets are adjusted to become physical development targets, by considering the consistency and formation of performance indicators.

Target groups	Consideration of the involvement of both men and women.
Direct budget update according to SKPD programs and activities	Budget allocations according to expenditure type are based on rational calculations that consider efficiency, effectiveness, economic aspects and contributions needed for the achievement of program benefits.

CONCLUSION

PPRG advocacy can be initiated anywhere, depending on the needs and the momentum of the planning and budgeting processes in certain areas. The advocacy strategies available can be either dynamic, persuasive, critical-confrontational or a mix of any two. It's important to remember, however, that most local governments still see PPRG as a new issue, which means that it may take a while initially to effectively implement PPRG advocacy. It's hoped that this book will pave the way for a space for the 'acceleration of PUG through PPRG' and be bolstered by civil society.

ATTACHMENTS

Gender Analysis Pathway (GAP)

Matrix of the Ministry of Public Works in Province X

Column 1	SKPD		Public Works
	Program		Provision of drinking water infrastructure through piping networks
	Activities		Development of clean water networks between villages
	Objectives		Provision of access to safe drinking water through supply systems and piping networks, in order to achieve the MDG targets
Column 2	Aggregated data on gender		Data is based on targets for drinking water services, in line with the national MDG 2015 targets: clean water at 68.87% and sanitation at 75% of the total population in any one area. In Province X in 2011, drinking water targets reached 46.01% of the population or 478,476 people (296,147 women and 182,329 men), and sanitation reached 51% or 530,484 people (282,625 women and 247,859 men).
Column 3	Gender issues	Factors of inequality (access, control, benefits, participation)	<p>Access: It's still difficult for communities to obtain clean water, especially in remote areas, villages and on islands.</p> <p>Participation: There's no local community involvement, especially of women, in remote areas, villages and on islands in the entire clean water planning/implementation process.</p> <p>Control: Communities, especially women, aren't involved in decision-making on policies related to piping.</p> <p>Benefits: Many communities are still yet to be serviced, so much so that sanitation needs aren't being met.</p>
Column 4		Internal causes of discrimination (in SKPD)	<ul style="list-style-type: none"> • Poor management of population databases in terms of who requires drinking water services • Low performance targets, even though the level of service needs are high • Lack of coordination across SKPD
Column 5		External causes of discrimination (outside of SKPD)	<ul style="list-style-type: none"> • It's not a priority issue in DPRD discussions • Minimal budget allocations for the provision of clean water

Column 6	Gender-responsive objectives	1. To provide clean water services for all communities (women and men) in Province X. 2. To provide 1,062,883 people with clean water services (540,969 women and 521,914 men).
Column 7	Action plan	Programs and activities Internal: 1. Undertake a needs assessment of communities who require clean water services 2. Increase SDM SKPD abilities 3. Establish communication between SKPD with related groups External: 1. Establish communication with the legislative wing 2. Procure clean water services for communities in Province X, especially those in remote areas, villages or on islands 3. Procure clean water pipes and reservoirs
Column 8	Base-line data	In 2011, drinking water targets reached 46.01% of the population or 478,476 people (269,147 women and 182,329 men), whilst sanitation reached 51% or 530,484 people (282,625 women and 247,859 men).
Column 9	Measured results	Output (Activities after 1 year) To increase community access to clean water: 1. Plan activities that involve a minimum of 30% of women. 2. Make access to safe drinking water available through supply systems and piping networks, and meet the basic needs of a minimum of 60L/person/day with a target of 1,500 families.
		Outcomes (Programs after 2-5 years) To increase the quality of sanitation and community health: 1. Increase clean water services in villages, for at least 30% of families. 2. Make access to clean water available for all communities. 3. Increase the standard of community health, especially for women and children. 4. Decrease the number of community complaints.

Gender Analysis Pathway (GAP)

Column 1	SKPD	The Ministry for Industry and Trade in Province X
	Programs	To increase the quality of institutional cooperatives
	Activities	To provide guidance on the development of high quality cooperatives
	Objectives	To increase the number of active, high quality institutional cooperatives
Column 2	Disaggregated data on gender	<ul style="list-style-type: none"> • Based on 2012 data, the total number of cooperatives in Province X stood at 1,030 active cooperatives (63%) and 382 inactive cooperatives (37%). • When looking at cooperative membership, the number of male members is 75,589 and the number of female members is 50,946. Thus, the total number of cooperative members is 126,574. • In terms of active cooperatives, there are no female-specific cooperatives of high quality. • Most cooperatives have low capacity; women's cooperatives in particular have low capital. • Managerial positions in institutional cooperatives are still dominated by men (90%), with women only filling 10% of positions.

Column 3	Gender issues	Factors of inequality (access, control, benefits, participation)	<p>Access:</p> <ul style="list-style-type: none"> • Non-active cooperatives have difficulty in strengthening their capital from the bank, which causes cooperative competitiveness with non-cooperative entrepreneurs to go down. • In turn, this causes low access to information and skills development for women in Province X, particularly in terms of cooperative management. • Fewer female managers participate in cooperative management coaching and training compared to male managers. • Women’s cooperatives are mostly inactive due to reasons relating to institutional quality and access to capital, as well as limited available business. <p>Control:</p> <ul style="list-style-type: none"> • Many SMEs still borrow money from middlemen, as opposed to cooperatives. <p>Benefits:</p> <ul style="list-style-type: none"> • Many government programs can’t be utilised or accessed by women’s cooperatives.
Column 4		Internal causes of discrimination (in SKPD)	<ul style="list-style-type: none"> • Socialisation for women’s organisations isn’t prioritised. • There’s no continuity in managerial coaching and training for cooperative managers. • There’s no continuity in the availability of data from <i>kabupaten/cities</i> for provincial governments, concerned with developments between general cooperatives and women’s cooperatives.

Column 5		External causes of discrimination (outside of SKPD)	<ul style="list-style-type: none"> • There's still a lack of community interest in cooperatives, especially because many don't believe in the sustainability of cooperatives. • There are low understandings of female SMEs in terms of their importance or the importance of becoming a cooperative member. • Women's SMEs prefer to borrow capital from middlemen than from cooperatives. • Women's cooperatives and SMEs often experience low levels of growth. • There's little capacity for capital development for women's cooperatives, based on current APBD allocations.
Column 6	Gender-responsive objectives		To increase the number of active, high quality institutional cooperatives by empowering women's cooperatives.
Column 7	Action plan		To develop institutionalised and capitalised women's cooperatives.
Column 8	Base-line data		<ul style="list-style-type: none"> • In 2012, there were 648 (63%) active cooperatives and 382 (37%) inactive cooperatives. • The number of male members totalled 75,589 (60%) and the number of female members totalled 50,946 (40%). • There are yet to be any high quality women's cooperatives. • Managerial positions in institutional cooperatives are still dominated by men (90%), whilst women only account for 10%.

<p>Column 9</p>	<p>Measured results</p>	<p>Gender indicators</p>	<p>Output:</p> <ol style="list-style-type: none"> 1. A minimum of 30% of female members partaking in capacity building training for cooperative managers. 2. A minimum of 20% of female participants acting as Bimtek coaches in KUR mentoring services. 3. Socialisation sessions on media and cooperative laws for women's cooperatives. 4. Introduction of assistance schemes (grants) in the APBD of Province X and APBD of <i>kabupaten/cities</i> in Province X, in order to strengthen the capital of women's cooperatives. 5. Facilitation of access to micro-credit in KUR programs, specifically for women's cooperatives. 6. Implementation of cooperative strengthening meetings for women. <p>Outcomes:</p> <ol style="list-style-type: none"> 1. By 2014, the number of cooperative members will increase, with the proportion of male to female members at 55% to 45%. 2. By 2014, 10% of the total number of high quality cooperatives will be women's cooperatives. 3. By 2014, 20% of the cooperative managers will be women.
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Gender Budget Statement
SKPD: Department of Education, Youth and Sport in Province X

Department	Department of Education, Youth and Sport in Province X																																			
Program	Management of informal education																																			
Activities	Functional literacy																																			
Activities - output	To increase literacy rates to 97.5%																																			
Objectives - output	To increase literacy rates in Province X from 96% to 97.5%																																			
Situational analysis	<p>Up until 2010, literacy rates in Province X were at 96%. Literacy rates for men were at 96.44%, whilst general literacy rates were at 95.58%, as illustrated in the table below:</p> <p style="text-align: center;">Table X Literacy rates according to <i>kabupaten/cities</i> in Province X in 2010</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th rowspan="2"><i>Kabupaten/cities</i></th> <th colspan="3">Literacy rates</th> </tr> <tr> <th>Men</th> <th>Women</th> <th>Average</th> </tr> </thead> <tbody> <tr> <td>Province X</td> <td>96.44</td> <td>95.58</td> <td>96.01</td> </tr> <tr> <td><i>Kabupaten A</i></td> <td>96.62</td> <td>95.41</td> <td>96.02</td> </tr> <tr> <td><i>Kabupaten B</i></td> <td>94.55</td> <td>95.08</td> <td>94.82</td> </tr> <tr> <td><i>Kabupaten C</i></td> <td>97.78</td> <td>96.57</td> <td>97.18</td> </tr> <tr> <td><i>Kabupaten D</i></td> <td>97.84</td> <td>97</td> <td>97.42</td> </tr> <tr> <td><i>Kabupaten E</i></td> <td>93.75</td> <td>95.76</td> <td>94.76</td> </tr> <tr> <td>City X</td> <td>99.31</td> <td>99.7</td> <td>99.51</td> </tr> </tbody> </table> <p>Source: IPG Province X, 2011</p> <p>The above literacy rates are an important factor in the low IPG of Province X, which currently sits at a rate of 56.98%.</p> <p>The table also illustrates that issues of gender inequality are prevalent in the literacy rates of <i>Kabupaten A</i> and <i>Kabupaten C</i>.</p> <p>High rates of illiteracy can be seen in women's groups in a number of <i>kabupaten</i> in Province X, which are caused by:</p> <ul style="list-style-type: none"> • High economic burdens on communities, especially those who are disadvantaged. • Limited access to and low quality education services. • A lack of funds for education, especially in terms of functional literacy. • A lack of sharing of the costs of functional literacy programs between provincial governments, <i>kabupaten/cities</i> and the central government. 	<i>Kabupaten/cities</i>	Literacy rates			Men	Women	Average	Province X	96.44	95.58	96.01	<i>Kabupaten A</i>	96.62	95.41	96.02	<i>Kabupaten B</i>	94.55	95.08	94.82	<i>Kabupaten C</i>	97.78	96.57	97.18	<i>Kabupaten D</i>	97.84	97	97.42	<i>Kabupaten E</i>	93.75	95.76	94.76	City X	99.31	99.7	99.51
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- A lack of community understanding on the importance of education.

Thus far, Province X has implemented the following efforts to increase literacy rates:

- Two priority areas have been targeted i.e. the two *kabupaten* who suffer from the highest illiteracy rates (*kabupaten* B and E).
- A block system has been implemented, which helps to eradicate illiteracy in some of the *kecamatan* or *kabupaten* with the highest illiteracy rates.
- Through a vertical approach i.e. central government and provincial government policies.
- Through a horizontal approach i.e. provincial governments formally cooperate with colleges, women's organisations, social organisations and community organisations.

In order to ensure that citizens, especially women, are at a literacy level whereby the gap between men and women has decreased, a number of gender issues need to be outlined first:

- Stakeholders in the four *kabupaten* with the highest levels of illiteracy should have data on illiteracy rates by sex, name and address.
- Any attempt to eradicate illiteracy should prioritise women's illiteracy.
- Data on the men and women who complete functional literacy activities should be made available.
- There should be a balance of male and female tutors in functional literacy activities.
- Functional literacy plans and programs should be outlined in terms of men's and women's needs.
- Program instruments should be developed according to the needs of both men and women.
- Implementing agencies and their facilities should consider the needs of both men and women.

Action plan	Efforts to increase literacy rates should prioritise female illiteracy through a functional literacy approach, by supporting self-sufficient community groups, especially women's organisations, and supporting budget sharing and coordination between the four <i>kabupaten</i> with the highest rates of illiteracy.	
	Component 1	Increase the quality of functional literacy learning
	Component 2	Increase the effectiveness of functional literacy education by ensuring that both women and men attend functional literacy activities
	Component 3	Increase the capacity of institutional managers who manage informal literacy programs, especially those from women's groups
	Component 4	Undertake an integrative and participative evaluation of functional literacy programs
	Component 5	Prepare the 2013 Technical Plan
Budget	Rp. 5,000,000,000	
Indicator results	<p>To increase literacy rates in Province X by 2013; men from 96.44% in 2012 to 97.5% in 2013, and women from 95.58% to 97.5%, so that the average literacy rate in Province X should reach 97.5% by 2013.</p> <p>To significantly decrease rates of illiteracy in Province X by also decreasing the gender gap in literacy rates.</p> <p>To increase the participation of women and men in shaping KBU, so that illiterate families are better off and illiteracy rates don't increase.</p>	
Financial year	2013	

ADVOCATING GENDER-RESPONSIVE PLANNING AND BUDGETING FOR CIVIL SOCIETY

The acceleration of PUG through PPRG in various regions in Indonesia can't be viewed separately from the strong commitment of local governments to fulfil the requirements of PUG. What is still the most serious and challenging issue at the local level in the establishment of PPRG is the availability of disaggregated data on gender across all sectors and the mastering of PPRG instruments (GAP and GBS).

A strategy of persuasion has been implemented by undertaking technical assistance for local governments and the DPRD, which have proven to be effective in improving planning and budgeting documents to be more gender-responsive. It's important to remember though, that it's important for civil society to continue critiquing such efforts, so that the distance between technocratic and critical work is maintained.

The book was deliberately made as light as possible, so that it's easy to carry, read, understand and be implemented by civil society groups including; NGO activists, academics, students and other various community groups, particularly those that work on gender-responsive planning and budgeting issues.

The book, as well as the PPRG Guidelines, can serve as a handle for local governments and the DPRD to help improve the content of planning and budgeting documents to be more gender-responsive.

