

THE URGENCY OF WOMEN'S LEADERSHIP IN THE BUDGET FORMULATION: ISLAMIC FINANCE PERSPECTIVE

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Abstract

Although only four out of thirty-five regional apparatus organizations are led by women, women's participation in the regional revenue and expenditure budget in Gorontalo City has been so great. This can be seen in the strategic position in development budgeting and regional financial planning led by a woman. Therefore, in this study, researchers want to know and understand how the urgency of women leaders in government budgeting. This research is a qualitative research with a phenomenological approach that is presented descriptively analytically and coupled with thematic studies of Islamic finance. The research location chosen is Gorontalo, which is nicknamed Serambi Madinah. The results showed that the choice of women to lead the regional planning, research and development agency is a proof of the existence of women in budgeting. The policy has provided space to voice the budget in favor of women themselves. In addition, the four female leaders who became the object of research succeeded in applying Islamic financial values in managing the regional budget, namely transparency (Siddiq) and accountability (Amanah). While in its dual function Islam does not prohibit women from appearing as leaders, but still pay attention to Islamic teachings and do not leave their main role in household affairs.

Keywords: Government Budget; Islamic Finance; Multiple Roles; Women's Leadership.

Abstrak

Meski hanya empat dari tiga puluh lima organisasi perangkat daerah dipimpin oleh perempuan, namun partisipasi perempuan dalam anggaran pendapatan dan belanja daerah di Kota Gorontalo sudah begitu besar. Hal ini terlibat pada posisi strategis dalam penganggaran pembangunan dan perencanaan keuangan daerah dipimpin oleh seorang perempuan. Oleh karena itu dalam penelitian ini, peneliti ingin mengetahui dan memahami bagaimana urgensi pemimpin perempuan dalam penganggaran pemerintahan. Penelitian ini merupakan penelitian kualitatif dengan pendekatan fenomenologi yang disajikan secara deskriptif analitis dan ditambah dengan kajian tematik keuangan syariah. Lokasi penelitian yang dipilih adalah Gorontalo yang dijuluki Serambi Madinah. Hasil penelitian menunjukkan bahwa dipilihnya perempuan memimpin badan perencanaan, penelitian dan pengembangan daerah merupakan sebuah bukti eksistensi perempuan dalam penganggaran. Kebijakan tersebut telah memberi ruang untuk menyuarakan anggaran yang berpihak pada perempuan itu sendiri. Selain itu keempat pemimpin perempuan yang menjadi objek penelitian berhasil menerapkan nilai keuangan Islam dalam pengelolaan anggaran daerah, yakni transparansi (Siddiq) dan akuntabel (Amanah). Sementara dalam fungsi gandanya Islam tidak melarang perempuan untuk tampil sebagai pemimpin, namun tetap memperhatikan ajaran Islam dan tidak meninggalkan peran utamanya dalam urusan rumah tangga.

Kata Kunci: Anggaran Pemerintah; Kepemimpinan Perempuan; Keuangan Islam; Peran Ganda.

1 Introduction

Budget management is an important part and a major concern for both central and local governments. As written in Sahala Manalu 2019 that the budget is a management tool for an organization to achieve goals, where management is planned systematically covering all organizational activities and expressed in monetary units (Sahala and Stevi 2019). So in the management of the budget must be planned and implemented properly so that no deviations occur. So far, various regulations have been enacted or passed by law as an effort to create a budgeting system that can meet the needs of the community (Halim 2010). Based on Law Number 1 of 2022 concerning Financial Relations between the Central and Regional Governments, this is a guideline for local governments in planning, exploring, allocating, controlling and supervising budget management independently (JDIH BPK RI).

The budget is not only a very important planning and control tool in an organization or institution, but also as a means of coordination, communication, performance evaluation and motivation as well as a tool for delegating superior authority to subordinates (Hasan and Momen 2006). To be able to carry out its main duties and functions in the welfare of the community, the central and regional governments need adequate and well-prepared budget support, and are carried out properly so that the implementation of the budget in government agencies refers to the Regulation of the Minister of Home Affairs number 27 of 2021 concerning Guidelines for Preparing the 2022 Regional Revenue and Expenditure Budget which is the basis for determining the main points of policy and as instructions and directions for local governments in the preparation, discussion and stipulation of the Regional Revenue and Expenditure Budget (in Indonesian language called *Anggaran Pendapatan dan Belanja Daerah (APBD)* (JDIH BPK RI).

The implementation of performance-based budgeting in local government requires leaders. In this case, leaders of regional apparatus organizations (in Indonesian language it's called *Organisasi Perangkat Daerah (OPD)*), who can manage and use the budget properly, as stated in Government Regulation of the Republic of Indonesia Number 12 of 2019 concerning regional financial management, which states that the Budget User is an official holding the authority to use the budget to carry out the main tasks and functions of the Regional Apparatus Work Unit (JDIH BPK RI) which is now called a regional apparatus organization.

In organizations or institutions, leadership is a classic thing to talk about, because the figure of the leader determines the progress of an organization. Every leader is a figure or person who is used as an example to his employees. Leaders in an organization are not only reserved for men, women can also carry out the task of becoming leaders. The *Qur'an* surah al-An'am verse 165 explains that men and women were created by Allah SWT to have the same position, degree and rights (Madani 2018). In these suras and verses, the word *khalifah* or leader does not refer to a particular ethnic group or one gender only. Which means that men and women have the same rights and functions as a caliph or leader. The same thing is also confirmed in the *Qur'an* surah al-Baqarah verse 30 which explains the word *khalifah* means "successor", "leader", "ruler", or "manager of the universe". In the verse the word "*Anliyaa*" or leader is not only intended for men but for women as well. Therefore, there is no prohibition for women to become leaders as long as they fulfill the requirements as stipulated in the *Nash* and Legislation.

Likewise, the Gorontalo City government does not specialize in leaders from among men only, but also from among women. Based on data from the Education and Training

Personnel Agency of Gorontalo City, there are 35 Regional Apparatus Organizations, each led by 27 male OPD heads and 4 female OPD heads. This means that the Gorontalo City Government has provided opportunities for women who have the ability to lead an OPD, but these opportunities are still quite small. However, the four female leaders occupy very strategic positions. For example, the Head of the Regional Planning, Research and Development Agency (in Indonesian language it's called Badan Perencanaan, Penelitian dan Pembangunan Daerah (Bappeda)), which is the part of government that has the main tasks and functions in the field of regional development planning, Bappeda Gorontalo City has a strategic role in coordinating with other regional apparatus to achieve integrated, directed and targeted regional development starting from planning, implementation, monitoring and evaluation of development which is entrusted with managing a budget of Rp.11,324,687,077.00, -.

The total budget received by the four OPDs led by women amounted to Rp.33,839,096,730, so that such a large budget must be prepared properly so that performance targets can be achieved. The budget preparation process is a crucial activity and must involve various parties, where the OPD leader is the principal party and subordinates are the agents. Both parties must communicate well with each other in the preparation of the budget so that subordinates can know what is expected by the leadership, and vice versa, the leadership can find out the problems and obstacles that occur regarding the budget (Siti 2010). In managing the budget must be based on budget principles, namely; comprehensive and disciplined, flexibility, predictability, honesty, information, transparency and accountability (Soeradi 2014). These principles are in line with those taught by the Prophet Muhammad, about the traits and ethics in managing finances in budgeting, namely; honesty (*siddiq*), communicative (*tabligh*), fair, trusted and responsible (*amanah*), and have intelligence (*fatimah*) (Yusup 2019).

Several studies have proven how important the figure of a leader is, especially from among women, their expertise in managing the budget must be appropriate and should be in accordance with the rules in Islam. For example, research conducted and written by Sabri 2021 which succeeded in revealing that the Budgeting Process at the Mamuju Regency Women's Empowerment and Child Protection Office was strongly influenced by the leader's own policies. Likewise, research by Yuli Anggraini 2016 and Faisal Ismid 2019 states that budget implementation in Islamic universities is still low, as well as the Preparation of Performance-Based Regional Revenue and Expenditure Budgets at the Aceh Singkil District Government which states that the commitment of organizational components has a negative effect and does not significantly affect the preparation of the Regional Revenue and Expenditure Budget.

Abdul Kadir Arno 2016 in his research entitled "Budget Preparation Perspective Fiqhi Budget Sharia Economic Law", the result is that budget management must prioritize honesty (*siddiq*) which leads to the application of the principle of budget transparency. Therefore, it is very necessary to have transparency in the use of the budget (Rahmani Timorita Yulianti 2010), which in Indonesia is still far from successful, because from the beginning corrupt behavior will not get tired of carrying out a number of maneuvers to maintain budgeting practices that are far from Islamic values. Because the budget is so important in the course of government, the leader will determine it. Women who have a dual role as housewives and also as leaders will be highly demanded for their performance in budgeting itself. Because based on the above problems, the author wants to conduct this

research with the title Urgency of Women Leaders in Government Budget Formulation in the Perspective of Islamic Finance: Study in the City of “Serambi Madinah” Gorontalo.

2 Research Methods

This research is descriptive qualitative research, which is research that explores the object of research clearly and systematically which is then interpreted with the aim of obtaining answers to the symptoms studied based on the data and facts that occur (Arikunto, S. 2011, Sugiono 2010, Muhajir, N. 2009, and Sukardi 2005). This research uses a phenomenological approach which is one type of approach in qualitative research that is applied to reveal the common meaning that is the essence of a concept or phenomenon that occurs or is experienced by a group of individuals. (Kuswarno, E. 2011 and Herdiansyah, H. 2012). In this study, the authors will collect data and describe how the budgeting process, the role of women in budgeting and how the internalization of Islamic values in budgeting by female OPD leaders.

The research location chosen is Gorontalo City Government which is the capital city of Gorontalo province. Gorontalo itself has been very well known as the Porch of Medina, because since long ago the people were a very religious society which eventually spread to its traditional philosophy which made the *Qur'an* as the source of all life. The informants are all female leaders in the Regional Apparatus Organization (OPD) of Gorontalo City, totaling four people. To complete this research, the author complements the discussion with economic and Islamic finance studies on the results and research findings.

3 Research Results and Discussion

In this part, the result and discussion of the study will be presented. First, the result of the study is presented and then it will be discussed and compared with previous studies.

3.1. Research Result

Being a leader is a gift that Allah grants to man as well as to test the extent of his trustworthiness in carrying out the entrusted task. It is no exception for women who are destined to be a leader in the government structure. In Gorontalo City, there are at least four female leaders whose identity and leadership history are summarized in the following table:

Table 1. Identity and experience of women leaders in government of Gorontalo City

No	Name	Position History
1	Meidy Novi Silangen, S.Pi, M.Si.	1. Head of the city planning office (2015- 2016); 2. Head of housing and settlement area agency (2016-2018); 3. Head of public works and housing Agency (2018-2020); 4. Head of regional planning, research and development agency (2020 current), and; 5. Acting. Second assistant for economic Affairs and development of the regional secretariat (2021-present)
2	Eladona Oktamina Sidiki, S.STP, M.Si	1. Head of the office of population control family planning, women's empowerment and child protection (2021-present);

		2. Sipatana sub-district head (2020-2021), and; 3. East city sub-district during 2015- 2020).
3	Dr. Ir. Hj Fitria S. Bagu, M.Si.	1. Head of food service (2020-present); 2. Acting. Head of the office of population control family planning, women's empowerment and child protection (2021-present), and; 3. Head of the agriculture fisheries marine service (2015-2020).
4	Sriyanti Ano, SP, M.Si.	1. Head of the department of marine affairs, fisheries agriculture and food security (2009-2010); 2. Head of the sub-district agricultural, fisheries and forestry extension center (2010-2016); 3. Dungingi sub-district head (2016-2021); 4. Sipatana sub-district head (2021-2022), and; sub-district head at kota timur sub-district (2022-present).

Source: Processed data from interviews

Based on the table above, it can be seen that one of the four female leaders in the Gorontalo City Government is a determinant of the direction of regional budget use and policy, namely the Head of the Regional Planning, Research and Development Agency (Bappeda). The appointment of a woman to the core leadership structure of the regional budget is not an isolated event, but rather a long period of testing and observation by the mayor. In order to answer the formulation of problems in this study, the researcher has interviewed the four of them. The results of the interview are:

3.1.1. Budgeting Mechanism

Meidy Novi Silangen explained that the budget preparation mechanism at the Regional Apparatus Organization (OPD) within the Gorontalo City Government was prepared based on the Work Plan which was prepared as a guideline for implementing policies, programs and activities to realize targets, in order to achieve goals and missions so that the vision set out in the Strategic Plan could be realized. The things that are produced in every program and activity implementation in each OPD are in order to realize the vision and mission of each OPD which is aligned with the vision and mission of the Gorontalo City Government stated in the Gorontalo City Medium-Term Development Plan (in Indonesian language is Rencana Pembangunan Jangka Menengah Daerah (RPJMD)).

There are two stages in budget planning namely: First, Networking of community aspirations through development planning meetings from the village level to the sub-district level. Second, the determination of direction and policy through the forum of regional apparatus organizations (OPD) from the district level to the city level. Planning is the whole process of thinking and deciding about things that will be done in the future in order to achieve predetermined goals.

For the preparation of the OPD forum, the Head of Bappeda as the head of the organizing team is responsible for determining the procedures for organizing the forum.

The forum will compile and identify the list of priority programs and activities that have been determined from the results of the sub-district Musrempang. Other OPDs prepare strategic plans, hereinafter referred to as Strategic Plan (in Indonesian language is Rencana Strategi (Renstra))-OPD, which contain vision, mission, objectives, strategies, policies, indicative development programs and activities in accordance with their respective duties and functions, as in Article 31 of Government Regulation of the Republic of Indonesia Number 58 of 2005 concerning Regional Financial Management. The preparation of the Renstra OPD as referred to is guided by the Gorontalo City Medium-Term Development Plan.

Furthermore, Head of Bappeda Meidy Novi Silangen said that the budget preparation at Bappeda is currently running in accordance with the Regulation of the Minister of Home Affairs Number 86 of 2017 concerning Procedures for Planning, Controlling and Evaluating Regional Development, Procedures for Evaluating Draft Regional Regulations on Regional Long-Term Development Plans and Regional Medium-Term Development Plans, as well as Procedures for Amending Regional Long-Term Development Plans, Regional Medium-Term Development Plans, and Regional Development Work Plans.

Bappeda as a regional work unit that supports the Gorontalo City government in the field of regional development planning has a very strategic task, among others; formulation of technical policies in the field of regional development control and evaluation planning, government and human development, economy, sda, infrastructure and territorial areas, research, development and innovation, and functional position groups. However, the preparation of the budget must involve the fields under the coordination of Bappeda. And each field plans and proposes a budget according to their respective needs. The same thing was also expressed by the Head of DPPKBP3A and the Head of East City Sub-District. In standardized budget preparation rules, OPDs follow structured rules as stipulated in the Regulation of the Minister of Home Affairs of the Republic of Indonesia on Guidelines for Preparing Regional Revenue and Expenditure Budgets which are prepared annually, in accordance with the government's development priorities.

Furthermore, Eladona Oktamina Sidiki said that the preparation of the regional budget is in accordance with the guidelines through the Permendagri, then a Regional Regulation is made and several programs or activities that are not contained in the Regional Regulation are accommodated through regional head regulations. Each OPD follows the stages of preparation starting from the determination of the RPJMD and the Regional Government Work Plan (in Indonesian language is Rencana Kerja Pemerintah Daerah (RKPD)), then each OPD prepares a strategic plan and work plan. Based on the RKPD, the Temporary Budget Ceiling Priority General Policy (in Indonesian language is Kebijakan Umum Prioritas Plafon Anggaran Sementara (KUA PPAS)) is issued, which is also known as the APBD. Based on the KUA PPAS, each OPD prepares its budget needs or nominal budget in accordance with the work plan that has been prepared. For budget allocation for each program and activity, each OPD is prepared based on the priority scale of programs and activities that have been determined in Musrempang and based on the fiscal capacity or the amount of the budget ceiling of each OPD.

A different point was made by the Head of the Food Service. According to him, the preparation of the budget at the Food Service Office has not been in accordance with normative references in the preparation of planning and budgeting. In the preparation of

budgeting, it must be based on a study first. According to him, the urgency of a program and activity made in budget-based planning must go through a previous study that the program and activity are really urgently needed by the community. This was not done because the work plan at the Food Service Office was prepared only based on the program activities from the previous strategic plan. Furthermore, Fitria S. Bagu added that there should be a survey at the OPD level at least on a micro scale, for example at a certain locus how much budget is needed so that in determining performance targets there will be doubts about the data submitted. This is because the main tasks and functions of the Food Service cannot conduct assessments or surveys, and what has happened so far is that the proposals for community programs and activities through the Food Service Musrembang are not appointed to accommodate.

3.1.2. Role in Budgeting

Each OPD in the Gorontalo City Government work unit has a different role. It is based on the vision and mission as well as the work objectives of the Office. As the results of interviews in this study, researchers will explain the role of each OPD led by women in Gorontalo City Government:

a. Head of the Regional Planning, Research and Development Agency (Bappededa)

Head of Bappededa Gorontalo City Meidy Novi Silangen said that being an OPD leader is required to be maximal and professional and have far-sighted thinking, especially being a leader in Bappededa because Bappededa has a strategic role in coordinating with other regional apparatus to achieve integrated, directed and targeted regional development starting from planning, implementation, monitoring and evaluation of development.

Furthermore, the Head of Bappededa added that in the preparation of the budget in the Gorontalo City government which previously still had many shortcomings, now it has begun to be improved for the better and has been running in accordance with the Minister of Home Affairs Regulation Number 86 of 2017. To improve work performance and produce competent employees in accordance with job duties and responsibilities, the Head of Bappededa explained that he has routinely conducted work appraisals based on the work performance system.

According to him, rapid environmental changes demand the ability of civil servants to improve their skills and analyze the impact of these changes on the organization, and prepare steps to deal with these conditions. So that the role of HR management is not just administrative but rather leads to how every civil servant is able to develop the potential that exists in him to be creative and innovative. Increasing the capacity of civil servants is needed in order to provide results that are in accordance with the goals and objectives of government organizations, with predetermined performance standards. In terms of performance, the Head of Bappededa explained that the interpretation of Bappededa's strategic targets so far is "Successful".

b. Head of the Office of Population Control Family Planning, Women's Empowerment and Child Protection

In preparing the budget, the head of Office of Population Control Family Planning, Women's Empowerment and Child Protection (in Indonesian language is *Dinas Pengendalian Penduduk, Keluarga Berencana, Pemberdayaan Perempuan dan Perlindungan Anak (DPPKBPA)*) Gorontalo City, Eladona Oktamina Sidiki, explained that each OPD must follow structured rules as stipulated in the Regulation of the Minister of Home Affairs of the Republic of

Indonesia on Guidelines for Preparing Regional Revenue and Expenditure Budgets which are prepared annually, in accordance with the government's development priorities. And the office she leads has implemented this.

In an effort to make changes to the order of community life, he explained that he has coordinated and provided facilities for the community, to gradually be able and independently develop themselves and their environment and maintain a balance in the direction of developing community attitudes from a passive attitude towards a participatory attitude. Increasing community understanding of gender roles, facilitating the protection of women's rights, improving the quality of life of women and empowering poor families. From the performance achievement measure, the head of DPPKBP3A said that the agency he leads is in the "Successful" category for all indicators for which planning has been prepared.

c. Head of Food Service

In the preparation of the budget at the current Food Service Office, Fitria S. Bagu stated that so far it has not been in accordance with the normative reference in the preparation of planning and budgeting, which in the preparation of budgeting must be based on a study first. According to her, the urgency of programs and activities made in budget-based planning must go through a prior study that the programs and activities are really urgently needed by the community. He explained that what happened at the Food Service Office was that the work plan (in Indonesian language is Rencana Kerja (Renja)) was prepared only based on the program activities from the previous Strategic Plan. According to him, there should be a survey at the OPD level at least on a micro scale, for example at a certain locus how much budget is needed. So that in determining performance targets there will be doubts about the data submitted.

Fitria S. Bagu further added that various obstacles and constraints faced in realizing food diversification, she has made various improvements and innovations, among others: Increasing support and commitment from all stakeholders in efforts to realize food security, increasing the role of the executive and legislative branches in determining regional food security policies, as well as increasing understanding in food security development, improving the ability and quality of human resources, especially in the development of planning, implementation, and supervision of the implementation of food security activities, synchronizing central and regional food security development policies through various community empowerment efforts, developing a system of coordination and guidance in fertilizing government food reserves and basic community food reserves according to local food patterns, in order to anticipate cases of chronic and transient food insecurity, and supporting the stabilization of basic food prices.

d. East City Sub-District

The role of the sub-district in budgeting, East City Sub-district Head Sriyanti Ano explained that a sub-district head is required to be more responsive, creative and innovative in facing changes at the local, regional and national levels. She further explained that to deal with problems that occur in the community, the government has anticipated with careful planning and conferences so that the direction of development is in accordance with regional development goals.

Sriyanti Ano further added that the Sub-district Government is the second layer of government policy implementation at the city level. Therefore, the sub-district will be in direct contact with the device even though there is still a village government. Currently the

sub-district is the target of community complaints that are not only related to the budget so that the sub-district head must have more roles. Regarding the preparation of the budget in East City, Sriyanti Ano said that the preparation of the budget is a representation and response to public complaints. In terms of performance achievements, the East City Sub-district Head explained that the East City Sub-district government in its performance achievements was included in the successful category.

3.1.3. Budget Policy

Policies taken by OPD leaders in budgeting include aligning programs and activities on the budget ceiling received. According to the Head of Bappeda, the budget is attached to the leadership, meaning that the budget and the leadership are an inseparable unity, as stated in Government Regulation of the Republic of Indonesia Number 12 of 2019 concerning Regional Financial Management, which states that the budget user, hereinafter abbreviated as PA, is an official holding the authority to use the budget to carry out the main tasks and functions of the regional work unit which is now called OPD. If the leader does not care about the budget in his organization then the leader is not successful. As a leader, Meidy Novi Silangen said that she must go directly to evaluate what programs and activities are carried out in each field and know the output, benefits, who is involved in the programs and activities carried out. A leader's concern must reach the lowest level, not only relying on employees of the planning program section in preparing programs and activities. A leader is at the policy-making level, while employees of the planning program section are executors of the leadership policy. So that a leader must understand the contents of the RPJMD, Renstra and Renja, because the RPJMD is a book containing plans that will be carried out for 5 years, while the Renstra and Renja are work plans carried out annually. Each performance target must be prepared by each related field and must be known by the head of the OPD in that field.

Head of DPPKBP3A Eladona Oktamina Sidiki said that one of the programs in DPPKBP3A is Gender Mainstreaming (in Indonesian language is Pengarusutamaan Gender (PPRG)). DPPKBP3A is one of the driving OPDs within the Gorontalo City government in accommodating or implementing gender mainstreaming programs. He said that PUG is not only about the budget but the alignment towards women must be in everything. A small example is attendance in an activity, it must be separated between men and women, so that we can more easily evaluate how many men and women benefit from the activities carried out. There should be no inequality between men and women. The planning and budgeting process must follow a series of methods and approaches to integrate a gender perspective, called Gender Responsive Planning and Budgeting (in Indonesian language is Penganggaran Responsif Gender (PPRG)). Before the Budget Implementation Document (DPA) is issued, assistance must be provided by the PPRG team to the RKA of each OPD.

Furthermore, the Head of DPPKBP3A added, in implementing the budget, a leader's policy is needed. For example, if there is an approved budget amount that is not in accordance with the proposal, then a leader must rack his brains on how to keep priority activities running even with a limited budget. The policy taken for the problem of budget limitations is to strive by managing independently, for example using the concept of empowerment, in other words looking for funding sponsors.

The same thing was also conveyed by the Head of the Food Service Office Fitria S. Bagu, when the OPD she leads gets a budget that is not in accordance with what was proposed, the steps taken are to collaborate with other agencies that can provide assistance so that the main tasks and functions continue to run. He often advises his subordinates to keep moving forward, strengthen each other, and conquer challenges with enthusiasm, thinking positively that these challenges are easy to conquer. In leading, he always sets an example, not just orders. As a small example, he carried out the "Friday Blessing" activity whose budget was purely using personal funds. Initially, only the head of the department ran it, but over time, the activity was followed by other employees.

In the sub-district area, Kota Timur Sub-district Head Sriyanti Ano said that for the implementation of the budget in the sub-district, programs and activities are carried out according to a priority scale. A sub-district head must be able to evaluate the proposed programs and activities from each village in the sub-district. Are the proposed programs and activities appropriate for their allocation. In implementing the budget, the sub-district also empowers community organizations. Such as the Family Empowerment and Welfare Movement (PKK) and the Community Empowerment Organization (LPM), some of which are chaired by women.

3.2. Discussion

In this section, a discussion will be presented related to conception of women leaders and leadership in islam, women leaders' reputation in government budgeting, women leaders in the construction of an ideal government budget policy, and degree of participation of women leaders and their budgeting and dual role positions.

3.2.1. Conception of Women Leaders and Leadership in Islam

Women's leadership in the political field, especially to become head of state in the treasury of Islamic thought in order to maintain justice, especially the paradigm of women's lives is allowed. However, it can be understood that in Islam, women's leadership is not absolute in all sectors, because there are several sectors where male leadership cannot be replaced by women, for example in terms of being a prayer leader, women cannot be prayer leaders for male worshipers (Utara 2001, Skali, L. H. 2001, Arnes 2010 dan Hardi 2018). The existence of women's equal rights in various fields of life has periodically shifted perceptions and feminism. However, Islam justifies unequal gender relations in society, As a system of hierarchical social relations, gender naturalizes the male monopoly over formal political structures and legitimizes the disproportionate in it (Kafidhoh 2019, Saporinah 2010 and Muhibbu-Din. 2019). In addition, refusing women to appear on the political stage means discrediting / discriminating against women, which ultimately leads to human rights violations. (Salenda 2012, Fitriani 2015, Scott 2021 and Abdalla 2015).

The work of women in history has produced brilliant results. Women are understood to have contributed greatly to the intellectual field. For example, Siti Aisyah is known as a hadith carrier, Siti Khodijah as an early figure in Islam, Cut Nyai'Din as a role model, Martina Marta Tiyahahu from Maluku, and R. A. Kartini and Dewi Sartika as education fighters from Java (Siame 2012, Haris 2015, Hassan 1990 and Fatimah 2015).

Women's powerlessness has become a global issue, but scholars differ on whether or not women can be leaders. The majority of scholars are of the opinion that it is not permissible for women to be leaders, based on the words of Allah SWT in Surah an-Nisa Verse 34 (Yanggo 2018, Hamka 2016, Novianti 2008 and Masoud and Jamal 2016). For

those who represent this view, the fundamental doctrines of Islam in the *Qur'an* and Hadith do not provide space for women's leadership in the political sphere, as well as in institutions of justice, especially religious courts. There are at least three reasons that are often put forward by the conservative school, first Q.S. al-Ahzab Verse 33, an-Nisa Verse 34, and H.R. Bukhori Number 4425, namely: men are leaders of women, destruction if women lead, and it is better for women to stay at home (Zaprul Khan 2015, Djazimah 2001, Rohman 2013 and Amelia 2004).

Women's responsibility for the government budget is often not considered. For example, the need for a gender perspective in determining budget allocations and distribution. Democracy from the implementation of budget policies in the regions is needed to realize justice and equality of gender itself (Saftiana 2012, Natalis 2020, Sidani 2005 and Budworth 2010). For example, the term gender budget in Indonesia is equated with a gender responsive budget that has accommodated needs. The principle of a gender budget is a budget allocated for financing programs and activities in order to eliminate injustices experienced by women and men in all sectors of life, because in state law that the position of women and men is equal in the eyes of the law. Gender equality is a situation where women and men enjoy equal status, and have the same conditions and potential to realize their rights as human beings and contribute to national, political, economic, cultural development. Therefore, gender equality is the equality of society's assessment of the inequality and differences between men and women (Widyatmike 2018, Endang 2012, Oemar 2019 and Aryos 2015). The ideal leader according to Al-Gazali is someone who is able to do justice, not tyrannical and has intellectuality. The ideal leader is also not a profession, not innate or hereditary. But a willingness, ability or ability and act fairly to all people. Including the words of Allah SWT in Surah al-Baqarah Verse 30, al-An'am Verse 165, so then a woman can become a leader as long as she meets these criteria. (Abd Rasid 2015, Dozan 2002, Afriansyah 2017 and Jaja 2020).

3.2.2. Women Leaders' Reputation in Government Budgeting

The regulation on the equality of men and women is contained in Article 27 paragraph (1) of the 1945 Constitution. With the principle of equality, every citizen has the same rights without any differences both before the law and government. Then in Law No. 7 of 1984 which contains the ratification of the Convention relating to the elimination of all that speaks of discrimination against women (Mundayar, et al 2006) (Famelasari, et al 2021). In international terms, we recognize the Convention to Eliminate all forms of Discrimination Against Women (CEDAW) which specifically regulates women's rights. Where this convention contains the meaning of the principles of human rights as a collective agreement (Barnett, et al 2004). However, in reality, there is often an imbalance between programs and budget allocation policies that have been formulated in government. In addition, there is also a desire for a more transparent and participatory government in the planning and budgeting process. (Noerdin 2005).

The reputational position of women leaders in government budgeting for decision-making is much lower than that of men. Despite the widespread exposure of women leaders' reputational position in government budgeting, the social and cultural barriers against women make them less influential in the decision-making process (Sharp 2007). Amartya Sen and Sudir Anand 1995 state that given the shortcomings and advantages of

women's role in government budgeting, there is a critical need for a better understanding of gender inequity in the contemporary world.

The emergence of the role of women in various countries, especially in government, can have a positive impact on the actions of Indonesian women, which can be seen through the presence of creative thoughts oriented towards the progress of a country, this is in accordance with the *Qur'an* surah al-baqarah: 30 where everyone can be a leader. (Izzi 1997). To identify women's reputation in the budget, it can be seen how the level of women's attendance and activeness in discussion meetings (Fakih 2004).

The position of women's leadership in the field of budget planning can be seen through the position of women leaders themselves both from the village government to the central level. (Tangkilisan, 2005). Budgeting carried out by women in government is expected to be able to oversee and coordinate the needs of the funds issued can be channeled properly and on target (Hubies 2010).

The role of women in government institutions can be seen in the Tuha peut institutions in Aceh where women become important positions and hold functional positions / representatives of village communities in Aceh and prove that the position of women is more dominant in efforts to organize, plan, and evaluate budgeting in the Aceh Region. Where they not only contribute opinions and considerations but they are able to become mediators in solving problems in the preparation and distribution of budgets in Tuha peut Aceh through communication and offering solutions so that they can achieve common goals and agreements in the community. (Abubakar, 2015).

According to Muslim et al. 2006 that women leaders in the government budget there are 4 things that must be considered, namely: (1) APBD is the most concrete policy form of government planning and programs because it involves the allocation of resources; (2) gender responsive policy is the same as gender budget; (3) gender budget is every budget policy based on gender considerations and analysis; (4) does not mean a separate budget between gender groups.

In addition, the government has actually launched a development strategy to achieve gender equality and justice through integrating the experiences, aspirations, needs and problems of women and men in the planning, implementation, monitoring and evaluation of all policies, programs, projects and activities in various fields of life and development (Filmer, 1999). However, women's participation in development has not been maximized. This occurs because of policies at the practical political level that have an impact on limiting the role of women to be involved in decision-making. The function of women in budget planning in government as Gender budgeting is to organize and oversee budgeting policies in the government sector so that the budget can be channeled (Marijan, 2010).

3.2.3. Women Leaders in the Construction of an Ideal Government Budget Policy

The position of women's leadership in the field of budget planning can be seen through the position of women leaders themselves both from the village government to the central level. Government budget policies can create equity and reduce gaps between groups or layers in society. (Tangkilisan, 2005, Dina, M. 2015, Farida, S.I 2018, Mechkova, V. 2021). The government began to realize that women are more than 50% and realized that women from the Indonesian population are a development potential that has been wasted and still lack access to know the programs that are running (Wahyuni, A. E. 2017,

Aryos N. 2015, Budlender, D. 2006, Williams, C. E. 1988). and in 1998 began to be required at the local government level. The 5% budget allocation meant that local and national government agencies could present budget papers in parliament by the prime minister on budget night, through national and local budgets, government promises were translated into practical policies. (Nurhaeni, I. D. A. et al 2011, Liufeto, A. M 2019, Sharp, R., 1990 and Sharp, R 2007).

Government agencies as mandated in the Law, are required to have a change in mindset to develop their programs, and design their budget activities strictly based on orientation to achieve one goal. In the management of state money in accordance with Law No.17 of 2003 mandates that in preparing budgets for government agencies must be performance-oriented (Nasution, A. P. 2018, Indonesia, R. 2003 and Fadillah, A. 2019 and Sefa-Nyarko, C. 2021).

The government budgeting policy that can be taken is fiscal policy. In Islamic history, fiscal policy occupies a strategic position in order to build planned and directed state financial governance and regulate the mobilization of domestic funds (Fathurrahman, A. 2012, Engen, E. M 1992, Imamul, A 2007). Fiscal policy according to Islamic economics is expected to carry out the functions of allocation, distribution and stabilization in a country that has certain characteristics of value orientation, ethical and social dimensions in Islamic state revenues and expenditures (Aini, I. 2019, Rahmawati, L. 2008, Akramunnas 2021, Hendri, H. A. 2021). During the time of the Prophet and the Companions, there was a portion of the State revenue allocated for social welfare. If we pay attention to several verses that talk about the allocation of the State revenue budget in the Al-Quran, it is very comprehensive, QS. Al-Hasyr: 7, Al-Anfal: 41, and Al-Ma'un: 1-3 (Lubis, D. 2013, Nurul, H 2016, Ali, M. F 2021). then budget policy in Islam is no different from budget policy in conventional economics (Amir, A 202, Khan, M. S 1989, Awad, I. 2015).

The government should prepare the budget ideally, meaning whether it is in accordance with good accounting and financial management procedures. Expenditures made by the government are accompanied by an ideal budget absorption pattern that can provide a stimulus for the economy and can be achieved (Desiyanti, R. 2017, Sukmono, R. 2022, Pattiasina, V. 2020).

3.2.4. Degree of Participation of Women Leaders and their Budgeting and Dual Role Positions

The opportunity for women to be able to occupy leadership positions is to ensure their capacity to manage conflicts, for example providing advice and input to government institutions to fight for women themselves. (Rasyid, 2017). According to Herbrt Mc Closky, political participation for women is a political activity by leading the state, both legislative, executive, and judicial, to influence political policy either directly or indirectly (Wurianto 2009). While referring to the 1945 Constitution article 27 paragraphs 1 and 2 that all citizens are equal in law (Dewi, 2011229). Budget planning that is responsive to women's interests aims to protect the rights and interests of women, (Setyawan, 2018).

The role of women in national development began in the 1978 GBHN until now, which says that women have the same rights obligations and opportunities as men to participate in development (Rahim, 2016). Women have the potential that is not inferior to men in terms of leading. Leadership cannot be separated from the individuals who act as leaders themselves. Equality in the budgeting process, for example, there is still an

imbalance of participation between men and women in public decision-making. The fundamental thing that causes various gender gaps and injustices is due to the low understanding of gender itself (Alamona, 2017 and Rahim, 2016).

Gender justice in a number of aspects of human life through policies and programs that take into account the experiences, aspirations, needs, and problems of women and men into the planning, implementation, monitoring and evaluation of all policies and programs in various fields of life and development. (Setyawan, 2018). What causes women to be able to serve as leaders is that women are more likely to have democratic and participatory behaviors, such as respecting others and sharing power. This refers to the interactive leadership style, which is a leadership style that focuses on efforts to build and consensus and relationships between good through communication and involvement and participation. (Sirait, 2012). Therefore, women are dubbed as agents of change on the grounds that women are able to minimize the current climate change conditions. (Aksan, 2018). In addition, the characteristics of women as mothers lie not only in the role of conceiving / giving birth but also in caring for their children.

The debate on the existence of women in the political sphere is inseparable from religious views from both conservative and liberal groups. (Sastrawati, 2018). The types of leadership shown to women all have their own advantages and disadvantages. It does not make any difference. Surah an-Nisa Verse 34 explains that there are several names of women including Queen Balqis who has a democratic leadership trait, full of empathy, fairness and prioritizes the welfare of her people. The paradigm of Islamic teachings emphasizes that men and women are equally obliged to their duties and religion, therefore community duties will be the same obligation. When examined, women can be made leaders when there is deliberation and if the woman has skills and achievements. This is as stated in the hadith of the Prophet narrated by Abu Bakar (Widiana, 2020).

4 Conclusion

Based on legislation, regional financial management is handed over to each Regional Apparatus Organization (OPD) so that financial management is a manifestation of vision, mission and goals. Therefore, the leader is the spearhead of determining and making budget policies in the device he leads. In Gorontalo, which is nicknamed the Medina Porch City, there are at least thirty-five OPD heads, of which four are women. The position of the four female leaders is indeed a very small percentage, but if seen with the OPDs they lead, they are the real determinants of regional budget management.

Both Islam and government regulations do not limit leadership to men only, in the sense that it is more appropriate for the leader to be handed over to the right person. This is the case with the Regional Planning, Research and Development Agency (Bappeda), which is now led by a woman. Bappeda itself is the core of the regional apparatus itself, so with a female leader sitting in it and supported by other female leaders, the budgeting and policies are able to lead to a response to women themselves.

It cannot be denied that being a woman who chooses to enter the public sphere is not an easy choice, especially if you have to bear the burden of being a leader. But that is a career that Islam itself does not limit as long as the woman does not violate religious norms and rules as in the *Qur'an* and *Sunnah* and does not waste her role in the household. Interestingly, the Gorontalo traditional philosophy of "adat bersendikan syara, and syara bersendikan kitabullah" can be realized by women leaders in Gorontalo City through the application of Islam in financial management, namely transparency and accountability derived from the values of *siddiq* and *amanah*.

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