Climate change has impacted the sustainability of ecosystems on earth, while it is also a global issue that is still in the spotlight today. Climate change also has an impact on changing weather patterns which results in unpredictable seasons which increases the risk of crop failure, lack of clean water, scarcity of natural resources, natural disasters, and increased incidence of diseases. The impact of climate change plays a major role in increasing inequality between community groups, especially between men and women. Climate change has caused difficulties in obtaining water and food in daily needs, where the role is mostly carried out by women.

In Indonesia, and other developing countries, many women work in the informal sector who depend on agricultural and plantation products. The changing climate increased the risk of natural disasters such as floods, heat waves and long droughts, which will be a high risk for women because they will lose their livelihoods. In addition, women are the most vulnerable because they have a double burden in caring for children and ensuring every basic need in the family are met.

Although often considered as objects, women are able to become actors in climate change mitigation and adaptation within their families and communities. The optimal role of women depends on their capacity and enabling environment which is supported by a development policy strategy that supports gender equality.
GOVERNMENT'S COMMITMENT TO MAINSTREAM GENDER IN THE ISSUE OF CLIMATE CHANGE

The government's commitment to gender mainstreaming begins with the ratification of the results of the Convention on Elimination of All Forms of Discrimination Against Women (CEDAW) which contains commitments to eliminate all forms of discrimination against women in all fields such as social, political, economic, legal, security, including discrimination in the family, which is stated in Law No. 7/1984. While commitments related to climate change control began when Indonesia ratified the United Nations Convention on Climate Change (UNFCCC) in 1994, Kyoto Protocol in 1997 and the Paris Agreement in 2015.

As a form of contribution to the global commitment to reduce greenhouse gas emissions, the Government of Indonesia has set a target of 29% with national efforts and up to 41% with international support. This has been included in the Nationally Determined Contribution (NDC) document, which has been submitted to the UNFCCC Secretariat in September 2016. Previously, the Government had also set targets of 26% and up to 41% called the National Action Plan for Reducing GHG Emissions (RAN-GRK). In addition, the Government of Indonesia has determined climate change and gender equality issues as the development targets set out in the National Medium-Term Development Plan (RPJMN) document.

SUPPORTING REGULATIONS FOR GENDER MAINSTREAMING IN CLIMATE CHANGE BUDGETING

For two periods, climate change and Gender Mainstreaming (PUG) have been determined as cross-sectoral development strategies in the RPJMN document. The implementation of PUG integration into the government planning and budgeting cycle is expected to encourage the allocation of development resources to be more effective, accountable, and fair in providing benefits to all Indonesians, both men and women.

A gender responsive budgeting mechanism has been implemented since 2010 as part of the implementation of the Minister of Finance Regulation No. 119 / PMK.02 / 2009 concerning Instructions for Formulating and Reviewing Work Plans Ministries/Institutions (RKA-KL) Budgets. Based on these regulations, it is emphasized that Ministries/Institutions (M/Is) in preparing the RKA-KL is obligated to prepare the Gender Budget Statement (GBS). So far, budget tagging for climate change and gender has been done separately.

Gender integration in the climate change agenda is getting stronger after the issuance of the National Action Plan on Climate Change Adaptation (RAN-API) which explicitly mandates the preparation of Climate Change Adaptation actions that integrate gender aspects. Some sectors which are the focus of RAN API in developing climate change adaptation action programs includes; food security, energy, public health, spatial planning, infrastructure and housing.

The next policy which regulates PUG-PPRG and climate change is Ministry of Finance Regulation No. 136/PMK.02/2014 concerning Instructions for Developing and Reviewing Work Plans and Budgets of State Ministries / Institutions that require M/Is to categorize outputs into thematic state budget (APBN). Outputs that are in line with the thematic APBN are tagged in the RKA M/Is application, known as the budget tagging system. The thematic APBN include the Gender Responsive Budget (ARG) with code 003 and the Climate Change Mitigation Budget with code 004. This system continues to develop until the PMK issued in 2017, the issue of climate change adaptation begins to be included as a thematic APBN with code 007. Then in fiscal year 2018, the budget tagging system innovates from using the RKA-KL application to the Work Plan Collaboration and Budget Performance Information (KRISNA) application which is more integrated between M/Is.
POTENTIAL IMPLEMENTATION OF GENDER RESPONSIVE CLIMATE CHANGE BUDGETING

Based on the results of climate change budgeting (mitigation and adaptation) and gender responsive budgeting, there are several outputs that can be identified as both thematic. Outputs tagged as both thematic can be referred as combined theme of gender responsive climate change budgeting. Outputs of activities with a combined theme were found in three ministries i.e Ministry of Energy and Mineral Resources (MoEMR), Ministry of Transportation (MoT) and Ministry of Environment and Forestry (MoEF). These three ministries have a combined theme for their outputs in the 2017-2018 fiscal year, while in 2016 no combined theme was found.

The Amount of the Combined Theme of Gender Responsive Climate Change Budgeting on Output Activities for 2016-2018

<table>
<thead>
<tr>
<th>Year</th>
<th>Ministry</th>
<th>Echelon I Unit</th>
<th>Activity</th>
<th>Output</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>No combined theme</td>
<td>No combined theme</td>
<td>No combined theme</td>
<td>No combined theme</td>
</tr>
<tr>
<td>2017</td>
<td>MoEMR</td>
<td>Directorate General of Oil and Gas</td>
<td>Planning, Procurement, Implementation &amp; Supervision of Oil &amp; Natural Gas Infrastructure for Households</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Research and Development &amp; Mineral Resources</td>
<td>Research &amp; Development of Oil &amp; Gas Technology</td>
<td>Research &amp; Development Services</td>
</tr>
<tr>
<td>2018</td>
<td>MoEMR</td>
<td>Directorate General of Railways</td>
<td>Development &amp; Management of Railways Infrastructure &amp; Supporting Facilities</td>
<td>Railway Infrastructure</td>
</tr>
<tr>
<td></td>
<td>MoT</td>
<td>Research, Development &amp; Innovative Agency</td>
<td>Implementation of Thematic Research Activities by Regional R&amp;D Units</td>
<td>Synthesis of Integrated Research Results in all Works Units</td>
</tr>
<tr>
<td></td>
<td>MoEF</td>
<td>Directorate General of Environmental &amp; Forestry Law Enforcement</td>
<td>Handling of Complaints, Supervision &amp; Administrative Sanctions</td>
<td>The Complaints are Handled</td>
</tr>
</tbody>
</table>

This shows that Indonesia’s budgeting planning system is sufficient to implement a gender responsive climate change combined theme. This potential is supported by three factors, i.e (i) the existence of regulations on synchronizing budgeting planning supported by the KRSNA application (Collaborative Planning and Budget Performance Information); (ii) mechanisms and institutions that facilitate the process of tagging climate change budgets and gender responsive budgets; and (iii) a reward system for implementing Gender Responsive Budgeting, namely Anugerah Parahita Ekapraya (APE).

The gender responsive climate change combined theme also shows the need to develop a Climate Gender Budget Statement (CGBS) form as a supporting document that justifies an output marked as a combined theme of climate change and gender. CGBS can later become a document that eases the process for M/Is to conduct an analysis at the output level for the combined theme of climate change and gender.

The development of a gender responsive climate change budget combined theme is expected to provide co-benefits in an effort to achieve Nationally Determined Contribution (NDC) targets related to climate change and efforts to achieve gender equity and equality as reflected in the improvement of the Gender Development Index indicators (IPG) and the Gender Empowerment Index (IDG).
The existing regulation and the potential for tagging gender-responsive climate change budget theme shows that Indonesia already has a commitment to mainstream gender aspect in the climate change budget. However, this commitment has not been able to be implemented optimally due to several challenges in implementing the combined theme budget tagging.

The lack of budget tagging on climate change that is gender responsive is due to the suboptimal implementation of existing regulations and mechanisms, including: (i) the role of the Ministries / Institutions of PPRG Drivers is not optimal; (ii) M/Is compliance to mark ARG is still low; (iii) APE indicators are not yet synchronized with the budget planning mechanism; (iv) there is no reward system that motivates M/Is to carry out tagging on the combined theme of climate change budget and gender responsive budget.

**RECOMMENDATION:**

Some of the efforts that can be made to improve the implementation of gender responsive climate change budgeting are as follows:

- Development of guidelines for mainstreaming gender in climate change mitigation and adaptation actions. This is very necessary to make it easier for M/Is to identify gender responsive climate change outputs.

- Preparation of the Climate Gender Budget Statement (CGBS) form as further development of the Gender Budget Statement (GBS) form. The Climate Gender Budget Statement (CGBS) form can be a supplementary document to ease the process for M/Is to conduct output analysis to be tagged as climate change and gender.

- Optimizing the role of APIP and the inspectorate general of each M/Is to maximize oversight and review of outputs tagged as gender responsive climate change budget tagging.

- Adding budget tagging as one of the evaluation components of Anugerah Parahita Ekapraya (APE) awards in order to optimizes planning and budgeting of the M/Is.

- The results of the combined themes can be used as recommendations in the preparation of the Indonesian Gender Action Plan document to be submitted to the UNFCCC.