

The budget reflects government's commitment to improve public service and welfare. Therefore the budget allocation must satisfy the principle of justice. In fact, we found gender bias and interest bias in the regional budget. Budget allocations for activities aimed at gender group of women only for 0,01 percent of total expenditure of Yogyakarta's budget 2006. In health sector, Yogyakarta government allocated only 5 percent of total expenditures in 2006. Only about a quarter were used for non official expenditure. Allocation for women's health program only Rp 1,26 billion. It showed that women's health had not gotten much attention in the budget. The budget was also reflected double wages calculation for officials. There were some allocations for officials reached 58 percent of public expenditure. These trends reflected the regional budget policy still ignore women's right in the budget. Whereas women also had rights to get an adequate budget allocations as the effort to improve their welfare.

Based on facts above, researcher is compelled to examine Yogyakarta's budget responsiveness by looking at direct expenditure for women's health program/activities in Dinas Kesehatan in 2007 – 2009 periods. Responsiveness is seen from the commitment of health regional department head to use direct expenditure, budget allocations and the assumption used in budget allocation. There are some indicators to measure it such as women as target of programs/activities, meeting the real needs and the composition of its use. This research based on qualitative research methods using qualitative and quantitative data to obtain a whole understanding to answer research question.

Direct expenditure on women's health activities/programs in The Regional Department of Health has not fully responsive to women's health issues. Head of Health Regional Department (Kadis) commits to overcome maternal dan infant mortality and malnutrition through direct expenditure. Budget is allocated by the program / activity that has been set. This allocation is arranged to support AKI and AKB programs, prevent sexually transmitted diseases, malnutrition and violence against women. But there is no allocation for health problems due to work and reproductive health for teenager and older people.

Budget allocations is emphasis on important and fundamental issues. And the emphasis will be transferred to another problem if the intensity of this problem has been reduced. However, this assumption does not apply. So that other issues of women's health do not receive increased attention. On the other side of the Yogyakarta Government can not predict the inflation rate and GDP carefully. As result, the budget does not match the dynamics underway and the inflation rate. Thus, the assumption in the budget allocations are not responsive to women's health issues.

*Keyword : budget, women responsiveness, women's health*

