

ABSTRAK

JULIANINGSI. Implementasi *Gender Inclusive Fiscal Governance*: Analisis Penganggaran Responsif Gender di Dinas Pemberdayaan Perempuan dan Perlindungan Anak Kota Makassar(dibimbing oleh Nuryanti Mustari dan Nur Khaerah)

Penelitian ini bertujuan untuk menganalisis implementasi *Gender Inclusive Fiscal Governance* melalui pendekatan *Penganggaran Responsif Gender* (PRG) di Dinas Pemberdayaan Perempuan dan Perlindungan Anak (DPPPA) Kota Makassar tahun 2023. Pendekatan PRG berperan penting dalam memastikan kebijakan dan alokasi anggaran pemerintah mampu merespons kebutuhan serta kesenjangan antara laki-laki dan perempuan. Metode penelitian yang digunakan adalah pendekatan kualitatif dengan jenis deskriptif, serta teknik pengumpulan data melalui wawancara mendalam, observasi, dan dokumentasi.

Hasil penelitian menunjukkan bahwa DPPPA telah mulai mengintegrasikan tiga indikator PRG yaitu *Gender Specific Expenditures*, *Expenditures that Promote Gender Equity in Public Services*, dan *General or Mainstream Expenditures*. Sekitar 60,52% anggaran DPPPA dialokasikan untuk program berbasis gender, yang mencakup perlindungan perempuan korban kekerasan, peningkatan kualitas keluarga, dan pemenuhan hak anak. Namun, proporsi anggaran tersebut hanya mencakup sekitar 0,17% dari total belanja daerah Kota Makassar, menunjukkan bahwa pengarusutamaan gender belum menjadi prioritas lintas sektor. Tantangan utama yang dihadapi meliputi kurangnya integrasi isu gender di luar DPPPA, terbatasnya data terpilah, dan rendahnya kapasitas sumber daya manusia dalam memahami dan menerapkan prinsip PRG. Oleh karena itu, penguatan komitmen politik, peningkatan kapasitas kelembagaan, serta penyediaan data terpilah yang akurat menjadi kunci untuk mendorong tata kelola fiskal yang lebih inklusif dan berkeadilan gender.

Kata Kunci: Penganggaran Responsif Gender, Kesenjangan Gender, Pemerintah Daerah

ABSTRACT

JULIANINGSI. Implementation of Gender Inclusive Fiscal Governance: Analysis of Gender Responsive Budgeting at the Makassar City Women's Empowerment and Child Protection Service (supervised by Nuryanti Mustari and Nur Khaerah)

This study aims to analyze the implementation of Gender Inclusive Fiscal Governance through the Gender Responsive Budgeting (PRG) approach at the Makassar City Women's Empowerment and Child Protection Service (DPPPA) in 2023. The PRG approach plays an important role in ensuring that government policies and budget allocations are able to respond to the needs and gaps between men and women. The research method used is a qualitative approach with a descriptive type, and data collection techniques through in-depth interviews, observation, and documentation.

The results of the study indicate that DPPPA has begun to integrate three PRG indicators, namely Gender Specific Expenditures, Expenditures that Promote Gender Equity in Public Services, and General or Mainstream Expenditures. Around 60.52% of the DPPPA budget is allocated for gender-based programs, which include protecting women victims of violence, improving family quality, and fulfilling children's rights. However, the proportion of the budget only covers around 0.17% of the total regional expenditure of Makassar City, indicating that gender mainstreaming has not become a cross-sectoral priority. The main challenges faced include the lack of integration of gender issues outside the DPPPA, limited disaggregated data, and low human resource capacity in understanding and implementing PRG principles. Therefore, strengthening political commitment, increasing institutional capacity, and providing accurate disaggregated data are key to encouraging more inclusive and gender-equitable fiscal governance.

Keywords: Gender Responsive Budgeting, Gender Equality, Local Government