IMPLEMENTASI *GENDER RESPONSIF BUDGETING* (GRB) PADA PEMERINTAHAN KOTA TANJUNGPINANG TAHUN 2025

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ABSTRAK

Pengarusutamaan Gender (PUG) melalui instrumen *Gender Responsive Budgeting* (GRB) merupakan kebijakan strategis nasional yang bertujuan memastikan anggaran publik berpihak pada kesetaraan gender. Namun dalam praktiknya, implementasi GRB di tingkat daerah masih menghadapi berbagai tantangan struktural dan substantif. Penelitian ini bertujuan menganalisis struktur anggaran berbasis gender serta relevansi program dan anggaran dalam implementasi GRB di Dinas Pemberdayaan Perempuan, Perlindungan Anak, dan Pemberdayaan Masyarakat (DP3APM) Kota Tanjungpinang Tahun 2025. Penelitian menggunakan pendekatan kualitatif deskriptif dengan lokasi penelitian di DP3APM Kota Tanjungpinang. Pengumpulan data dilakukan melalui wawancara mendalam, dokumentasi, dan observasi. Pemilihan informan menggunakan teknik *purposive sampling* terhadap pejabat dan staf DP3APM serta pemangku kepentingan terkait. Analisis data menggunakan teori *Rational Comprehensive Budgeting* (RCB) sebagai kerangka analisis utama. Hasil penelitian menunjukkan dua temuan utama. Pertama, struktur anggaran berbasis gender belum sepenuhnya mencerminkan prinsip GRB yang komprehensif karena alokasi masih terkonsentrasi pada fungsi penanganan kasus, dipengaruhi perbedaan sumber pendanaan antara DAK Non Fisik dan APBD, serta lemahnya dukungan fungsi koordinasi kelembagaan. Kedua, program dan anggaran telah relevan secara formal namun belum sepenuhnya relevan secara substantif, ditandai oleh kesenjangan antara perencanaan dan pelaksanaan, rasionalitas yang belum optimal, komprehensivitas anggaran yang belum seimbang, serta efektivitas dan dampak yang belum menunjukkan perubahan signifikan terhadap indikator kesetaraan gender. Penelitian menyimpulkan bahwa implementasi GRB di DP3APM Kota Tanjungpinang Tahun 2025 masih lebih kuat pada aspek perencanaan dibandingkan pelaksanaan, sehingga belum sepenuhnya mencapai tujuan GRB secara substantif. Penelitian ini menyarankan penguatan komitmen anggaran berbasis gender melalui perlindungan program prioritas, optimalisasi instrumen GAP/GBS, pemerataan alokasi antarfungsi, dan evaluasi berbasis *outcome.*

Kata Kunci: *Gender Responsive Budgeting*, Pengarusutamaan Gender, *Rational Comprehensive Budgeting*, Anggaran Berbasis Gender, DP3APM Kota Tanjungpinang.

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ABSTRACK

Gender Mainstreaming (PUG) through Gender-Responsive Budgeting (GRB) is a national strategic policy aimed at ensuring that public budgets promote gender equality. However, in practice, the implementation of GRB at the local level still faces various structural and substantive challenges. This study aims to analyze the gender-based budget structure as well as the relevance of programs and budgets in the implementation of GRB at the Office of Women's Empowerment, Child Protection, and Community Empowerment (DP3APM) of Tanjungpinang City for the year 2025. The study employs a descriptive qualitative approach, with the research site located at the DP3APM of Tanjungpinang City. Data collection was conducted through in-depth interviews, document review, and observation. Informants were selected using purposive sampling among DP3APM officials and staff, as well as relevant stakeholders. Data analysis utilized the Rational Comprehensive Budgeting (RCB) theory as the primary analytical framework. The research results revealed two main findings. First, the gender-based budget structure does not yet fully reflect the principles of comprehensive GRB because allocations remain concentrated on case management functions, influenced by differences in funding sources between the Non-Physical DAK and the APBD, as well as weak support for institutional coordination functions. Second, the programs and budget are formally relevant but not yet fully substantively relevant, as indicated by gaps between planning and implementation, suboptimal rationality, an unbalanced comprehensiveness of the budget, and effectiveness and impact that have not yet shown significant changes in gender equality indicators. The study concludes that the implementation of GRB at the DP3APM of Tanjungpinang City in 2025 remains stronger in the planning aspect than in implementation, and thus has not yet fully achieved the substantive objectives of GRB. This study recommends strengthening the commitment to gender-based budgeting through the protection of priority programs, the optimization of GAP/GBS instruments, the equitable allocation of funds across functions, and outcome-based evaluation.

Keywords: Gender-Responsive Budgeting, Gender Mainstreaming, Rational and Comprehensive Budgeting, Gender-Based Budgeting, DP3APM of Tanjungpinang City.