

Gender Responsive Planning And Budgeting Mechanism In Indonesia

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Abstract

This study aims to explain the results of evaluations of the PPRG mechanism in Indonesia from 2010 to 2016 and identify the obstacles faced by Indonesia in implementing PPRG along with the efforts that can be made to overcome it. This research was arranged using qualitative methods. Qualitative research methods were chosen because some problems or issues need to be explored. Evaluation of the implementation of gender-responsive programs/activities is carried out using a performance indicator approach based on an analysis of the situation as outlined in the GBS which includes indicators input, process, output, and outcome. In the indicator's input, BPPK still needs to make improvements in the policy and HR capacity. In the process indicators, the IRB has not used any gender analysis tools in the planning process. In the output and outcome of the indicator, BPPK has not fully compiled GBS based on the results of the situation analysis. There are 7 factors identified as obstacles to the implementation of PPRG at BPPK. The seven factors are understanding, instruments, commitment, legal basis, disaggregated data, human resource capacity, and institutional.

Keywords: gender mainstreaming, gender-responsive budgeting, government financial management, management accounting, public sector accounting, state finance

INTRODUCTION

In Indonesia, there is only one female hero who is commemorated on his birthday, namely RA Kartini through the commemoration of Kartini Day. Kartini is a symbol of the struggle for women's rights in the colonial period through its efforts to demand the right to education for women. The spirit of struggle in demanding equal rights is now translated as gender mainstreaming.

The demand for equality of women's rights today is not only related to the right to education but penetrated in almost all sectors of life. Saraswati (2013) defines gender mainstreaming (PUG) as a strategy to achieve gender equality and justice through policies and programs that take into account the experiences, aspirations, needs and problems of women and men in the planning, implementation, monitoring and evaluation of all policies and programs in various fields of life and development and equality within

AKPM (Access, Control, Participation and Benefits).

The concept of PUG first emerged during the United Nations Conference for Women IV in Beijing in 1995. At that time, various critical areas began to be mapped that needed attention in realizing gender equality. In Indonesia, PUG was officially adopted as a development strategy in the field of women's empowerment through Presidential Instruction (Inpres) No. 9 of 2000 concerning Gender Mainstreaming in National Development. The Presidential Instruction stated that the objective of PUG is to carry out planning, preparation, implementation, monitoring, and evaluation of national development policies and programs with a gender perspective. PUG implementation needs to be supported by a gender-responsive budget.

Gender Responsive Budgeting (ARG) is a budget prepared by paying attention to specific gender needs so that planning,

budgeting and implementing development programs can realize gender equality and justice (Muslim & Haryadi, 2006, 3). ARG is the result of the Gender Responsive Planning and Budgeting (PPRG) process. PPRG is one form of the implementation of the PUG strategy in development, especially in the planning and budgeting stages which are an inseparable unity (Wijaya, 2014, 13). Situation analysis/gender analysis must be carried out at each stage of the formulation of strategic and operational policy (Setjen, 2014).

The gender-responsive planning and budgeting (PPRG) initiative began with the formation of a Steering Team and PPRG Technical Team through a Decree of the Minister of Development Planning / Head of Bappenas in 2009. In 2009, for the first time, the Ministry of Finance issued a Minister of Finance Regulation (PMK)) No.119 / 2009 related to the preparation and review of Work Plans and Ministries / Institutions Plans (RKA-K / L) in which PPRG is regulated. Every year, the PMK regarding guidelines for the preparation and review of RKA-K / L is always updated. In the PMK it is stated that the PPRG implemented by the K / L must carry out a gender analysis. Each K / L must also prepare a Gender Budget Statement (GBS) or statement that the budget is gender-responsive.

The Ministry of Finance, following its duties and functions and authorities, continues to strive to implement PUG in national development. The PUG Strategy is contained in the Ministry of Finance's Medium-Term Development Plan (RPJM) for 2010-2014 and RPJM for 2015-2019. Successively from 2009 to 2014, the Ministry of Finance was awarded the Parahita Ekapraya Award from the Ministry of Women's Empowerment and Child Protection (KPPPA). The award was given for high commitment in the effort to realize gender justice and equality within the Ministry of Finance.

As one of the echelon I units (one) in the Ministry of Finance, BPPK also strongly supports the implementation of PUG. Chairperson of the BPPK PUG Implementation Team, said that output BPPK's main was training participants. Therefore, the elements that influence the output are directed to always be gender-responsive. These elements include educators,

business processes planning, implementation, facilities, and infrastructure, to the evaluation of education and training. The things that have been done include increasing employee understanding, constructing facilities and infrastructure, and issuing regulations that carry the PUG theme.

With all its achievements, the implementation of PUG at BPPK cannot be said to be perfect. Starting with PPRG, the process is not yet fully transparent. For those who are not directly involved in budgeting at the IRB, the process of planning which policies, programs or activities will be the focus of PUG implementation cannot be known. Besides, evaluating the implementation is difficult because the supporting documents of PPRG are not documents that can be accessed by the public.

The evaluation of PPRG is also complicated by the not yet integrated PPRG with the formulation and calculation of the achievement of performance indicators, which are regulated separately in KMK No. 467 of 2014 concerning Performance Management. This causes difficulties in assessing whether the IRB has implemented the PPRG well or not. Budgeting targets and achievements for measuring performance have not yet included elements of GM.

The success of PPRG at BPPK is also still very centralized where the Secretariat of the Agency acts as the main motor. At present, not all work units in BPPK integrate PUG in their planning and budgeting. In the provision of gender-responsive physical facilities and infrastructure, for example, some satker do not yet have lactation rooms, daycare, ladies parking, or special facilities for persons with disabilities. In terms of its human resources, the satker in BPPK also still shows a significant gap between male and female human resources in terms of number, position, and level of education.

Saraswati (2013) states that so far there are still various problems and challenges in PUG planning and budgeting. Efforts to implement PUG in national development have been rolled out since Presidential Instruction (Inpres) No. 9/2000. Since 2010, PMK No. 119/2009 concerning Juksunlah RKAK / L and DIPA has also mandated the Ministry of Finance to implement ARG. However, the reverberation of PUG at the Ministry of Finance has only been heard in recent years.

Research Scope The

discussion in this study is focused on the evaluation of PPRG which is the initial stage of PUG implementation in BPPK and its implementation in all BPPK work units, both in general and in the context of education as the main tasks and functions of BPPK from 2010 to 2015. This research also will find out the obstacles BPPK in implementing PPRG.

Research Problem Formulation

From the background description above, the following problems can be formulated:

1. What are the results of the evaluation of the PPRG mechanism at BPPK from 2010 to 2016?
2. What are the obstacles faced by BPPK in implementing PPRG along with the efforts that can be made to overcome them?

Research Benefits

Besides, this research is also expected to provide benefits to various parties, namely:

1. For the writer, this research is an opportunity to increase knowledge and knowledge related to the budgeting process in the State Budget, especially those related to PPRG.
2. For BPPK, the results of this study are expected to provide an overview related to the level of PPRG implementation to improve planning, budgeting, and implementation of PUG in BPPK.
3. For the Ministry of Finance, the results of this study provide additional information and understanding to evaluate the contribution of the BPPK in the implementation of PUG in the Ministry of Finance.
4. For other researchers, the results of this study can be a source of literature for further research, especially related to PUG and PPRG

THEORY BASIS

Concepts and Gender Perspectives

Many people interpret gender as sex (sex). Although both talk about men and women, both are different things. Fakhri (2007, 7)

defines sex as the biology or division of two sexes that are biologically determined to be attached to a particular sex, whereas gender is a trait inherent in men and women who are socially and culturally constructed. This is in line with what was conveyed by Mosse (2007, 14) where gender is defined as a role that changes over time and differs from one culture to another.

Although gender is different from sex, the concept of gender originates from biological differences (sex) which turned out to have an implementation in socio-cultural life. Culturally, gender is the most important factor in legitimating one's gender attributes. Once the sex attributes are seen, at that moment a gender perspective is formed (Umar, 2002, 35). To understand how gender differences influence and are influenced by policies and other practices, a gender perspective is needed through analysis of issues in the social, economic, political, legal, cultural and psychological fields (Nugroho, 2008, 65). In the study of gender, several theories are influential enough to become glasses in understanding gender perspectives.

The theory that approaches the gender perspective most widely applied today is a combination of psychoanalysis, structural-functionalism, and sociobiology because all three recognize that women and men are biologically different. However, this difference will only become a problem if it results in gender inequality. Because women and men have different gender roles, they have different levels of access to services and resources. This results in the need for men and women can be different. This is where the role of policymakers to optimally help alleviate the double burden, discrimination, and marginalization experienced by certain gender groups. This can be preceded by an appropriate and adequate budget allocation.

Gender Mainstreaming (PUG)

The concept of PUG first appeared at the fourth United Nations Conference on Women in Beijing in 1995. At that time, critical areas began to be mapped in which critical areas of government and society worldwide needed to realize gender equality. PUG is urged as a strategy that must be adopted by the UN, governments and relevant organizations to

ensure that action plans in various critical areas can be implemented effectively.

The UN Economic and Social Council (ECOSOC) defines PUG as a strategy so that the needs and experience of women and men become an inseparable part of the design, implementation, monitoring, and evaluation of policies and programs. Its scope covers the political, economic, and social scope so that women and men both benefit, and injustice no longer exists. The ultimate goal is to realize gender justice. With PUG, all development programs can be implemented taking into account women's opportunities and access to development programs. PUG is also expected to be able to provide more adequate control and benefits for women.

In Indonesia, PUG was officially adopted as a development strategy in the field of women's empowerment through Presidential Instruction (Inpres) No. 9 of 2000 concerning Gender Mainstreaming in National Development. The Presidential Decree stated that the objective of PUG is the implementation of planning, preparation, implementation, monitoring, and evaluation of national development policies and programs with a gender perspective. The PUG strategy is adopted to realize gender equality and justice in family, community, national and state life. The PUG implementation strategy is also contained in the National Medium-Term Development Plan (RPJMN) for 2010-2014, as well as the 2015-2019 RPJMN. This means that the PUG strategy is one of the operational foundations for the implementation of development.

PUG implementation needs to be supported by a gender-responsive budget. Through PMK Number 119 of 2009 concerning Guidelines for the Preparation and Analysis of RKA-K / L and the Compilation, Study, Ratification, and Implementation of the Fiscal Year 2011 Budget Implementation List, as many as seven ministries are encouraged to apply ARG to the programs and activities of each ministry.

The Ministry of Finance, following its duties and functions and authorities, continues to strive to encourage and play an active role in the implementation of PUG, both at the national and internal levels. One manifestation of the Ministry of Finance's commitment to implementing PUG is the integration of

gender aspects in budgeting that was developed since 2009.

Previous Research Results Previous

studies that raised gender-responsive planning and budgeting issues include:

1. Gender Responsive Budget Initiatives: Key Dimensions and Practical Examples by Diane Elson. 2012.
Elson's research provides a framework for analyzing gender-responsive budgets by linking inputs to activities, outputs, and impacts. Elson also showed examples of budget analysis in each part of the budget cycle based on his observations of gender-responsive budget initiatives carried out in various countries. From the results of his research, there are at least two main principles in the analysis of gender-responsive budgets, namely: (1) assessment of the impact of the budget on individuals and groups that are the target audience, and (2) recognition of the economic contribution of women.
2. How to Do a Gender Sensitive Budget: Contemporary Research and Practice by Debbie Budlender and Rhonda Sharp. 1998. Budlender and Sharp developed a framework for developing reports on gender-sensitive spending in sectoral budgets.

Operational Definition of Gender Responsive Planning and Budgeting Gender Responsive

Planning and Budgeting is one form of implementing gender mainstreaming strategies in development, especially in the planning and budgeting stages which are an inseparable unity (Wijaya, 2014). The Women's Empowerment Agency said that by adopting PPRG, it was believed that women and men had different needs, problems, and perspectives. Therefore both must be involved in the development, to create equitable Access, Participation, Control and Benefits (APKM) to realize gender justice and equality. Situation analysis/gender analysis must be carried out at each stage of the formulation of strategic and operational policy (Setjen, 2014).

Gender Responsive Budgeting

Implementation of PUG needs to be supported by a gender-responsive budget. ARG is a budget prepared by taking into account the specific needs of gender development programs to realize gender equality and justice (Muslim & Haryadi, 2006). ARG is the result of the process of PPRG. ARG is not a separate budget for men and women, but a strategy to integrate gender issues into the budgeting process, and translate the commitment of the parties to realize gender equality into budget commitments (Budlender, et al, 1998).

In Indonesia, ARG has been simplified to become a budget that is responsive to the needs of women and men to provide equal descriptive, the researcher describes a phenomenon based on the indicators that he made the basis of the presence or absence of a

This research was arranged using qualitative methods. Qualitative research methods were chosen because some problems or issues need to be explored. This exploration is needed because there is a need to study a group or population whose variables are not easy to measure (Creswell, 2015, 64). This method was also chosen because the writer needs a complete and detailed understanding of the problem under study. The author wants to understand the context or environment in which the participants in this study face certain problems, which in this case are related to gender-responsive planning and budgeting.

This research was designed in the form of evaluation. Evaluation as a research means it will function to explain the phenomenon. In this study, researchers sought to evaluate the mechanism of gender-responsive planning and budgeting, and find out the obstacles in its implementation within the Financial Education and Training Agency (BPPK). Evaluation is both descriptive and analytical. On the one hand, the writer tries to describe what has happened and on the other hand, the writer wants to explain why it happened. There are four types of evaluations namely single program after only, single program before after, comparative after only and comparative before after (Wibawa, 1994, 73-74). Because the author is only able to obtain data when the program is finished, the authors conduct a study of single programs after only.

impact/benefits for women and men (Wijaya, 2014). Now, the definition is even extended to a gender-equitable budget because only answering needs is not enough. ARG does not only talk about practical gender needs (which relate to basic survival and biological needs) but also seeks to meet the strategic needs of gender (Ministry of Women's Empowerment, 2004).

RESEARCH METHODS

Following the level of explanation of the phenomenon to be studied, this study uses descriptive research. Descriptive research aims to describe a social phenomenon under study. In a study phenomenon that he examined (Slamet.2006: 7).

Research Data Sources and informants

Data are facts, information, symptoms, numbers, circumstances, proportions of behavior, events, etc. obtained from a study. In this research focus, there are two sources of data, namely budget documents and informants. The budget document is intended to analyze the process of planning and allocating gender-responsive budgets in the Ministry of Finance, specifically in the IRB. The intended data sources are the BPPK Performance Accountability Report, the BPPK Budget Implementation List (DIPA), the RKA BPPK, the BPPK Financial Report, and various guidelines related to PPRG issued by the Ministry of Finance. Data from informants was used to determine the understanding, practices, constraints, and evaluation of the PPRG mechanism at the BPPK since 2010.

The selection of informants was taken using informant selection technique purposive, ie the sample was chosen carefully by researchers who were attempted to be representative. The researcher intentionally determines the members of the informant in such a way based on their abilities and knowledge about the problem under study, which is related to PPRG.

The interview was conducted using triangulation of sources to three parties who have different background dimensions, namely policymakers, policy implementers, and academics. From policymakers at the

Echelon I level, the speakers are the Head of the Financial Education and Training Agency and the person in charge (PIC) PUG of the BPPK. From policymakers at the Ministry of Finance level, the resource person is one of the executors of the Planning Subdivision 1 at the Financial Planning Bureau who is a member of the Ministry of Finance PUG Implementation Team. And for policy implementers, the speakers were PICs for the preparation of the RKA-K / L BPPK satker.

In total, there were 19 speakers in this study. There are 5 Financial Training Centers (BDK) whose PIC RKA-K / L is not willing to be interviewed. This value writer is not a limitation of research whose impact is too significant. Because of this, the total number of satker that became the object of research was 14, and 15 if they included the Secretariat of the Agency. The Secretariat of the Agency is not the author of the position as implementing the policy, but as an internal policymaker related to PPRG. The fourteen satker consists of 7 Pusdiklat and PKN-STAN and 7 BDK. Some informants asked to keep their names confidential, so the authors referred to them with the code under the code that the author gave during the process coding.

For policy implementers, the authors use a approach structured interview with 23 question items, consisting of two preliminary questions and 21 research-related questions. While for other sources, the writer uses the semi-structured interview and unstructured interview approaches, the questions are adjusted to the background of the resource persons. However, to all sources, the writer still asked identical questions that formulated the problem of this research.

RESEARCH RESULTS AND DISCUSSION

The discussion in this chapter will be divided into three main sections. The first part presents an overview of the objects studied, which include the BPPK's profile and organizational structure, BPPK's vision, mission, and strategy, and the planning and budgeting process at the BPPK. Furthermore, in the second part of this chapter, the author will present the results of research which are a combination of literature studies and interview data processing by the author. In the

final section, the author will briefly explain some of the limitations of the study.

Discussion on Data Analysis and Discussion of Results

From the interviews, the authors analyze the use of concepts and theories that there is juxtaposed with the available secondary data. The results of the confirmation from the resource person are a step of confirmation and clarification of the facts and the concepts that support them. In this section, the author will divide it into two main sub-chapters following the formulation of this research problem, namely the evaluation of the implementation of PPRG in BPPK and its constraints. Although this research focuses on PPRG, the authors feel it is necessary to include PUG in the discussion because the two are very closely related.

Evaluation of PPRG Mechanisms in BPPK

a. History of PPRG Implementation in BPPK

The application of ARG in BPPK is included in the GBS that has been prepared by analyzing gender-responsive activities at the BPPK satker. BPPK has been compiling GBS from 2010 until now with an ever-increasing amount of funding and activities. If traced initially, the BPPK had begun implementing PUG from 2010, but only officials were made, namely the Head of Subdivision in the Organizational and Administrative Section (OTL) at that time.

Initially, the implementation of PUG at BPPK was more focused on changes to regulations that were considered gender-biased, for example:

- 1) Elimination of quotations for prospective STAN female students (now PKN STAN). Because there were considerations regarding placement throughout Indonesia, more students were accepted by men. If there are equal values between men and women, those chosen by men. Now the regulation is abolished. This provision was outlined in GBS STAN in 2011 as attached in Appendix VII.
- 2) Elimination of clauses does not allow prospective participants in the selection

of female graduate scholarship programs to become pregnant and is willing to postpone pregnancy from registration until completing the postgraduate program if accepted. This clause was previously stipulated in the Regulation of the Head of the Financial Education and Training Agency Number 17 of 2006 concerning Administration of the Degree Program and Non-Degree Program article 8 letter g. The abolition of this clause is stated in the GBS of the HRD Training Center as the organizer of the scholarship at the BPPK.

No special process or forum was created to change these regulations because in the OTL Section itself there are regulatory reviews every year. During the review of the regulation, PUG issues were also discussed. Great attention to PUG began to emerge when Sumiyati was the Head of the BPPK. It can be said, at the beginning of its implementation, PUG at BPPK did not touch the budget realm at all. Around 2014, responsibilities related to PUG began to be transferred to the Finance Department because it also involved the budget element. When it was first transferred to the Finance Section, actually the Finance Section only prepared the RAB and only worked on Echelon IV officials.

Starting in 2015, a PUG Implementation Team was formed through Decree of the Secretary of the Agency Number KEP-16 / PP.1 / 2015 regarding the 2015 BPPK PUG Implementation Team on 17 April 2015. Each satker has a team member, namely echelon IV officials in a Section or Subdivision Administration which is the spokesperson of PUG. It is hoped that those who have been included in the Training of Trainers (ToT) of PUG Implementation can introduce PUG, then apply it to their satker. Each satker also began to be asked to make GBS and PUG reports at the end of the year requesting reports contained in the BPPK Secretary Letter Number S-833 / PP.1 / 2015 regarding Requests for PUG Implementation Reports to all satker within BPPK.

When traced further back, the actual implementation of PUG at the BPPK has been started since 2004 even though it has only

participated in PUG activities carried out by the Secretariat General of the Ministry of Finance. BPPK participation related to PUG implementation in the Ministry of Finance, including:

- 1) Following coordination and socialization related to PUG within the Ministry of Finance
- 2) Actively involved in the Ministry of Finance PUG Working Group
- 3) BPPK Representatives participated in the ToT with the ARG theme organized by the Planning and Finance Bureau of
- 4) the BPPK Representative (Heni Kartikawati) be a focal point associated IRB PUG

Based on the above it can be concluded that the implementation of gender mainstreaming efforts in the FETA is a process that is already running long enough even before the PMK 119/2009 which requires 7 Ministry / Institution, one of which the Ministry of Finance to carry out the ARG. If made timelines, the journey of PUG implementation can be grouped into an initial stage where BPPK is just trying to understand the concept of PUG. Then followed by the development stage where BPPK began to formulate gender-responsive policies. And finally, the advanced stage where the implementation of PUG has been carried out in a more comprehensive, structured and documented manner.

According to Presidential Instruction No. 9 of 2000, there are at least 4 prerequisites for implementing PUG, including:

- 1) political will (contained in government priorities);
- 2) Participation/involvement of all parties;
- 3) Availability of data disaggregated by sex;
- 4) Adequate human resources (understand the concept of gender).

In the early days of the implementation of PUG at the IRB, which means that at the development stage (2010-2013), not all BPPKs have the prerequisites. At that time the elements of political will, political participation/involvement and the availability of adequate human resources were not yet possessed by the BPPK. For disaggregated

data, although it is not yet perfect, the Personnel Division has arranged and classified HR according to certain categories. And each satker also must have the disaggregated data because it is required to be reported in the respective Performance Report (LAKIN). BPPK disaggregated data as of December 31, 2016. It can be seen that, in terms of human resources, the satker in BPPK still shows a significant gap between male and female human resources.

After entering the advanced stage (2013 - present), in general, for the Echelon, I level, the IRB already has it all. However, for the satker level, the BPPK PUG Implementation Team itself is not entirely sure. However, they continue to encourage the satker, especially the Spokesperson PUG to continue to provide understanding related to PUG and ARG in their respective work units.

According to the Cankeu Bureau, the actual target for PPRG implementation to date is only targeted at the Echelon I level only. For the Cankeu Bureau itself, the implementation of PPRG is not an indicator of their performance. At present what is included in the Main Performance Indicator (IKU) of the Cankeu Bureau is the level of understanding of PUG socialization in the regions. Monitoring and evaluation of the PPRG mechanism were not done because the legal basis is not set. The Echelon I Unit (one) is indeed asked to compile GBS every year, but even that is only as a complement to the RKA-K / L review. Cankeu's own Bureau did not examine its contents, only checking whether there were activities or not.

At present, the Cankeu Bureau has not called for spending units below the Echelon I (one) level to implement PPRG, but in the internal BPPK, starting in 2015, all working units were asked to make GBS and PUG Reports of their respective satker. The purpose of the request for the satker to compile the GBS and PUG Report itself is actually to facilitate the BPPK in preparing the GBS and PUG Report. At a time when all work units were not yet called upon to compile the GBS and PUG Report themselves, the Secretariat identified the gender-responsive satker activities to be compiled.

The GBS documentation in the author's BPPK is not very good and neat. The author

tried to collect the GBS that had been compiled by the IRB since 2010, but the author was unable to collect all of them. Therefore, the authors summarize the GBS prepared by the Secretariat and BPPK satker starting from the Forward Stage (2013 - present). The summary of BPPK's gender-responsive activities listed in the BPPK GBS.

Based on Appendix X, it can be seen that both in quantity and funding, the number of activities that have outputs/outcomes gender-responsive continues to increase each year. The number also did not include the satker that produced outputs/outcomes gender-responsive but did not compile GBS. However, one of the shortcomings of implementing PPRG in the IRB is that there is no link between the budgeted funds allocated to the GBS and the budget realization presented in the PUG Report. The PUG report only lists the outputs/outcomes achieved by the satker during one fiscal year without knowing how much the budget was realized. To trace it, the writer must check the financial statements one by one from each work unit.

If it is observed in Appendix X, it can be seen that the activities related to PUG began in large numbers in 2015. PUG has indeed been mandated to be implemented since 2010, but the reverberations were only felt after the Ministry of Finance held a competition for the implementation of PUG at the Ministry of Finance level starting in 2015. Before the competition was the issue of PUG has often been raised. People began to know what PUG was, but the reverberations were only felt after the competition was held. According to the Cankeu Bureau, in addition to PUG socialization, the competition was actually to force the Echelon I (one) unit to implement PUG, especially in terms of policies and facilities.

PUG in the Ministry of Finance started in 2004 which was marked by the formation of institutions (PUG team). Institutionality is part of 7 PUG prerequisites. However, the most important thing is the leadership commitment. Before the Head of the Cankeu Bureau was held by Mrs. Sumiyati, namely Abdul Kadir, PUG had also begun to be applied, but the resonance was not yet significant. Mrs. Sumiyati took office around late 2010, only recently began to progress, starting many

activities. The leadership commitment became more serious in 2013 until now. The influence of Mrs. Sumiyati's type of leadership and experience in the Cankeu Bureau more or less influenced PUG implementation in BPPK.

b. PPRG Evaluation Mechanism and Indicators of PPRG Success Resource Version

Monitoring and evaluation of the implementation of gender-responsive programs / activities is carried out with a performance indicator approach based on a situation analysis as outlined in the GBS which includes indicators of inputs, processes, outputs, and outcomes with regard to 4 (four) main factors in the gender gap namely access, control, participation, and benefits.

An indicator of the success of gender-responsive programs/activities/ sub-activities is a measure of size that can describe the following:

- 1) increasing opportunities for beneficiaries to work and engage and participate, and be active in decision making;
- 2) more open access for all beneficiaries to resources (technology, information, education, and training);
- 3) the number of benefits enjoyed by the beneficiaries in the development/program/ activity;
- 4) the absence of discriminatory policies in the implementation of development programs/activities;
- 5) there is a list of data disaggregated by sex both quantitative and qualitative about economic, social and political activities based on sex;
- 6) the availability of practical gender needs, namely the needs of women to be able to carry out social roles that are played to respond to short-term needs. Example: the availability of maternity rooms, toilets that pay attention to the needs/nature of women.

Also, the successful implementation of gender-responsive activities was conducted with pendekatan performance indicators include indicators of input, indicators. output and outcome carrying out gender-responsive monitoring and evaluation implementers must

already understand gender issues and be equipped with special instruments that can accurately show planning and budgeting achievements that indicate a decline or elimination of gender issues.

The explanations above are indicators of PPRG monitoring and evaluation mechanism within the Ministry of Finance published in collaboration with the Ministry of PPN / Bappenas, Ministry of Finance, Ministry of Home Affairs, and Ministry of PPPA. The status is in the form of guidelines and can be followed by anyone who wishes to carry out monitoring and evaluation of PPRG. However, before the authors evaluate PPRG using these guidelines, the authors ask the speakers regarding what evaluation mechanisms are suitable for PPRG and its indicators of success.

Questions on appropriate monitoring and evaluation mechanisms related to PPRG generate mixed answers. But the most answer is enough to compare the planning and realization, which is 33%. The next most common answer is to clarify first the evaluation of technical instructions. According to them, the PPRG evaluation mechanism can only be implemented if the PPRG mechanism is also equipped with technical guidelines that are legally binding, clear and detailed.

The money and audit implementation and the availability of facilities and infrastructure became the evaluation forms offered by the speakers with a total of 17% each. Meanwhile, as many as 11% of informants offered other forms of evaluation, involving experts to conduct evaluations or by incorporating PUG reports into elements of the Financial Statements (included in the CaLK).

It can be seen that 33% of the speakers stated that what should be used as an indicator of the success of the PPRG was the achievement of the outputs and outcomes that had previously been determined when preparing the budget. If the output and / or outcome is achieved, the PPRG can be declared successful. Other answers from the interviewees are still in the context of

achieving outputs/outcomes, only they mention more specific items.

The second most common answer is the availability of gender-responsive facilities and infrastructure. This is according to the sources is regarded as an indicator of success because it can be visibly seen in his form(tangible). As many as 17% claim PPRG is said to be successful when the gender gap previously identified has been resolved. 17% of other informants answered that BPPK was the organizer of the training, satisfaction stakeholder was the indicator of success. And the rest answered the important thing is to clarify the technical guidelines first because it is not yet available.

c. Results of Evaluation of BPPK's PPRG Mechanism

Technical guidelines related to PPRG evaluation, which have been passed down from the PMK, are as yet not available. The Secretariat General of the Ministry of Finance, in this case, represented by the Cankeu Bureau itself, has never carried out monitoring and/or evaluation of PUG or PPRG within the Ministry of Finance. Currently, the only form of PPRG evaluation conducted by the new Ministry of Finance is through the PUG Implementation Competition. The PUG implementation competition that began in 2015 was intended to find out the extent of PUG implementation in each echelon 1 unit within the Ministry of Finance.

Although the Cankeu Bureau itself has not scheduled an evaluation of PPRG in the Ministry of Finance, they provide guidelines for carrying out PPRG evaluations as presented in the Echelon I Level Monitoring and Evaluation Guidelines for the PPRG I (one) listed in the appendix I will use as a guideline or model to answer the research problem formulation.

Based on the guidelines of the Ministry of Finance PPRG evaluation, evaluation of the PPRG done by assessing the target resources(inputs)used, target the implementation process, the target output performance(output)from the activities and results(outcomes)of the PPRG. Evaluation results are used by policymakers to assess whether the implementation of PPRG has outcome positive on efforts to realize gender equality in the sector, and can also provide an

overview of performance, especially in programs that have high leverage.

Present in detail the answers to the questions in the PPRG mechanism evaluation framework presented earlier. The following are explanations for the four indicators.

1) Input

evaluation input generally assesses the extent to which the HR organization to know and understand the prerequisites PUG. In the theoretical basis of this research, it has been stated that there are seven main prerequisites in the PUG process, namely commitment, policy, institutional, human resources and funding sources, disaggregated data, gender analysis tools, and participation. As the name implies, these seven prerequisites must exist in realizing a good PPRG.

Commitments in evaluating these inputs include political will and leadership which are translated into regulations. Internally, the IRB has not yet issued any special rules related to PPRG. The main legal basis and the only one that becomes the guideline is the PMK regarding Juksunlah RKA-K / L and Ratification of DIPA which is issued annually. In terms of leadership, the commitment of the Head of the BPPK itself does not need to be asked anymore.

The next indicator is the policy. This indicator assesses the existence of a policy framework as a form of commitment to the realization of gender equality and justice. The output of this indicator is the integration of gender issues into policies, strategies, programs, projects, and activities. This indicator also assesses the availability of PPRG technical guidelines. As we all know, there is no PPRG technical manual, only in the form of a manual.

The third indicator is institutional. This indicator measures the existence of structures and mechanisms within an organization that supports the implementation of gender mainstreaming. BPPK itself has formed a PUG Implementation Team through Decree of the Secretary of the Agency Number KEP-16 / PP.1 / 2015 concerning the 2015 BPPK PUG Implementation Team on 17 April 2015. The BPPK PUG Implementation Team is chaired by the Head of the Finance Section. Each BPPK satker is represented by the Head of the Administration Section (Pusdiklat) and the

Head of the Internal Administration and Compliance Subdivision (BDK).

The next indicator is the availability of human resources and funds. BPPK's efforts to disseminate PUG to its employees, even to the training participants, can be said to be quite intense. BPPK employees' understanding of PUG, in general, can be quite good. However, understanding of the mechanism of PPRG has not shown encouraging results. The person in charge of the budget at the BPPK satker who should understand, apparently many do not know let alone understand about PPRG. Regarding the budget, funds financed for output gender-responsive in BPPK since 2013 continue to increase in value.

Availability of disaggregated data into the next indicator. For this matter, BPPK can indeed be said to have been very good. Even before PUG became a hot issue at the Ministry of Finance, this disaggregated data was already required even at the satker level because it was needed to prepare a Performance Report. The difference is that currently, the number of BPPK data compiled and owned is increasing.

Presidential Instruction Number 9 of 2000 concerning Gender Mainstreaming in National Development provides Gender Analysis Pathway (GAP) as an alternative tool for gender analysis. In BPPK, to analyze gender issues, no special analysis tool is used. Gender issues that arise come from inputs in the internal forums of the PUG Implementation Team, from the resource forum budgeting team, or through discussions on the BPPK intranet page. The availability of a special forum on this intranet provides an opportunity for anyone who wants to provide input or criticism related to the implementation of PUG and PPRG. This is because participation is also one of the main prerequisites of PUG.

2) Process

Process indicators assess the extent to which the PPRG preparation process is carried out according to the stages and applicable regulations. PPRG consists of two main stages, namely planning and budgeting. Meanwhile, the ideal gender-responsive budgeting mechanism consists of compiling a situation analysis, developing KAK / TOR, and finally, preparing GBS.

To find out whether a K / L or satker has implemented the PPRG process properly, it can be seen from the GBS. The GBS which serves as a companion document for the ToR / TOR in the submission of RKA-K / L has summarized the items that must be analyzed at the gender-responsive planning stage (See Appendix III). If a K / L or satker prepares GBS, logically they have carried out the entire PPRG process.

In fact, in the BPPK, the GBS was compiled long after the RKA-K / L was proposed. Thus, the function of GBS as a pointer that RKA-K / L filed a K / L or satker contains output, gender-responsive this time it is only a formality. Even in the Cankeu Bureau, the contents of the entire Echelon I (one) Echelon were not examined, only its presence was examined. In conclusion, the PPRG process at the IRB is still not following the applicable stages and regulations.

3) Output

The indicator output measures the effectiveness of achieving the results of the PPRG preparation. Indonesia adheres to performance-based budgeting (PBK). The purpose of the PBK is to show the link between funding and performance achievements that will be achieved (direct linkages between performance and budget), increase efficiency and transparency in budgeting (operational efficiency), increase flexibility and accountability of units in carrying out tasks and management of the budget (more flexibility and accountability).

PBK's conceptual foundation is performance-oriented budget allocation (output and outcome-oriented), budget management flexibility while maintaining the principle of accountability (let the manager manages), program/activity budget allocation

based on Work Unit functions attached to the organizational structure (money follow function).

If we return to the principle of performance-based budgeting and the theory of money follow functions, if the K / L or Satker function is not a function related to gender, it will be difficult to translate PMK related to PPRG which requests outputs gender-responsive as the focus of budgeting. We must carefully determine whether the output that we value is gender-responsive is an output, not an input.

The mistake in determining the output caused the end of the ARG to be translated into many aspects of the input because the K / L agency or the satker had nothing to do with gender. Therefore, for K / L or work units whose tusks have nothing to do with gender, often the problem is the problem input. It is different from line ministries that have gender issues such as the Ministry of Women's Empowerment and Child Protection or the Ministry of Health. K / L like that, of course from output to input is likely to include gender issues. If it turns out that in a K / L or Satker there is no gender issue at all, PPRG may not need to be done at all.

Taking the example at the BPPK, the output to be achieved for example is the reduction in the number of female Diklatpim participants who postpone participating in the DiklatPim as listed in the 2014 and 2015 PSDM Training Center GBS. in Magelang and the unavailability of supporting facilities for nursing mothers there. Based on this information, we can draw the conclusion that the input needed, for example, is to move the training location to Jakarta and provide lactation space for women training participants.

1) Outcome

This indicator measures the extent of the benefits of PPRG for the achievement of PUG as a whole in the K / L or satker. The assessment of this indicator begins by comparing the amount of funds proposed in the GBS with those listed in the satker DIPA. This in BPPK again cannot be done because the GBS was prepared after the DIPA was ratified. So, of course, the funds budgeted for GBS must be listed in the DIPA. In this case, the GBS does not appear to be a proposal, but

rather a report on how much money is budgeted for gender-responsive activities in the coming year. Even now, not all BPPK work units compile GBS.

For now, the authors agree with the results of the interview that the PPRG evaluation mechanism at BPPK can only be done by comparing the budget and its realization. Moreover, in the PUG Report compiled by the satker and compiled by the Secretariat of the Agency, there are no reports on the outcome of the implementation of gender-responsive activities included in the GBS. PUG report only contains the output-output any that has been generated by the IRB satker-work units related to gender issues.

2) Logic Model in Architectural Arrangement and Performance Information (ADIK)

The application of the framework approach logic in planning and budgeting is used to present a planning framework that bridges the gap between current conditions and desired / expected conditions so that they can be said to be effective and efficient in their use. Approach logic models see the connection between the results /outcomes, outputs /outputs, activities and inputs to the customer destination through a program.

Mechanisms for preparing performance information in approaches logic model done from level top (outcome) and followed by information/references output, activity, and the input used (top-down mechanism). Outcome and the output compiled must be oriented outward to the customer(external perspective), not to the internal of an organization (K / L). Through approach logic model, will automatically provide the impact of changes in the structure of performance information, which was originally based on the performance architecture based on organizational structure, to be based on organizational functions based on results /outcomes.

According to the Widyaiswara Pusdiklat Budget and Treasury, related to PPRG, with the existence of this new approach, where should the ARG position be clearer. The logic model requires that the budget compiler determine the output first. When talking about ADIK, the point must be known is where to go, then this input is. For example, so that the

output of education and training services is optimal, needed inputs are good gender-related because there are male and female employees. This causes budgeting at the level of input can be justified. This, of course, must still be supported by comprehensive disaggregated data, not just the number of men and women.

Another thing that should be done immediately by the Ministry of Finance is to compile technical guidelines related to PPRG, not just to become an appendix to the PMK regarding RKA-K / L and Ratification of DIPA. After that, the analysis of PUG can only be focused on which should be included in Renja and RKA of K / L which is gender heavy. From there BPPK and the Ministry of Finance can be mapped where they are. In PMK Juksunlah RKA-K / L and Ratification of DIPA later, information can be added that the implementation of PPRG is adjusted to the respective K / L tusi. So, when a K / L feels its leverage on PUG is small, it should not need to be pressed to implement PPRG. Do not let the K / L or satker confused operating the PMK as it is now.

2. Barriers to the Implementation of PUG and PPRG in BPPK

Through PPRG, we can find out the extent to which the impact of the budget allocation that has been taken by the government affects gender equality. The implementation of gender-responsive budgeting requires hard work and commitment from various parties because gender-responsive budgeting is a form of revolution that touches on the policy, structural and cultural order. The implementation of gender-responsive budgeting in BPPK still faces many obstacles in various organizational structures. From interviews conducted to all the speakers, can be identified constraints in implementing gender-responsive budgeting.

we can conclude that there are at least seven major factors that become barriers to the implementation of gender mainstreaming and PPRG at IRB. The seven factors are understanding, instruments, commitment, legal basis, disaggregated data, human resource capacity, and institutional. Of the

seven factors, insufficient understanding regarding PUG and PPRG is the main inhibiting factor with a percentage of 26.1%.

a. Understanding

The level of understanding and awareness of PPRG is indeed the first thing that the author has examined because logically, without an adequate understanding of PPRG, it will be difficult for someone to implement PPRG well. For 14 speakers who acted as policy implementers, the authors felt it was important to include the duration of work as PIC RKA-K / L and experience in training/seminars/workshops related to PUG or PPRG.

Before further talking about the conception of PUG or PPRG which is the focus of research, the author tries to test the understanding of resource persons related to the most basic concept of PPRG, namely about gender itself. The understanding of sources related to the concept of gender needs to be known because it will greatly affect their understanding of PUG, which certainly has implications for the planning and budgeting process. Although most of the interviewees gave answers that were close to true, there were still those who claimed not to understand and answered gender as gender.

Some understanding of the sources of implementing policies related to gender are still wrong, not followed by an understanding related to the wrong PUG. All agreed that PUG is a strategy undertaken to achieve and realize gender equality and justice in various aspects of human life. This is achieved through policies and programs that take into account the experiences, aspirations, needs, and problems of women and men in the planning, implementation, monitoring, and evaluation of all policies and programs in various fields of life.

In addition to the RKA-K / L PICs of each satker directly related to the planning and budgeting process of the satker, the authors also tried to find out the understanding of their superiors, leaders, and colleagues. This is done because, to realize gender-responsive planning and budgeting, the parties responsible are not only those who are in direct contact with the budget but everyone in

the organization. Related to the understanding of superiors/leaders and coworkers, the authors do not ask about the extent of their understanding of PPRG, because PPRG is a mechanism that does not need to be known by everyone, just those involved in budgeting.

Based on the results of interviews with the RKA-K / L officials in 14 BPPK satker, the majority of the judges considered that their supervisors and satker leaders were sufficiently aware and aware of the PUG concept. This, unfortunately, was not followed by confidence in the understanding of their coworkers, where 11 of the 14 people answered were not so sure of the extent of their peers' understanding of PUG. When asked whether PUG is one of the priorities of the satker, the answers were divided where more than half said yes, while the other half said no.

Finally, what we want to know is the extent of understanding of those responsible for RKA-K / L on PPRG. Although everyone understands and understands the concept of PUG, this is not directly proportional to their understanding of PPRG. To implement PUG, the tools are through ARG. And this ARG is produced from the mechanism PPRG. As shown in Figure IV.8, from the interviews with the fourteen speakers, only 3 people were aware that they understood the PPRG mechanism well. Five informants claimed that they only knew about PPRG, while the majority of them did not know and did not understand about PPRG.

As the data presented in the results of the interview, it appears that although all PIC RKA-K / L at BPPK claimed to understand the concept of PUG, but most of them did not know and did not understand the mechanism of PPRG. The Head of the BPPK believes that this happened because of the lack of attention of the RKA-K / L PICs on PPRG. This is also supported by the mutation and promotion of both the RKA-K / L PICs themselves, the Head of Division and / or the Head of Sub Unit of Administration as their superiors, or their satker leaders. The Head and/or TU Head who was appointed spokesperson PUG in satker each rated yet effectively carry out its duties. Another possibility is the negligence of the Head of Sub Unit / Head of Sub Unit of Administration to pass on his PUG knowledge

to their successors when they are transferred or promoted.

A similar sentiment was also expressed by the organizer of the Cankeu Bureau of Planning who claimed that the understanding of HR related to PPRG could be influenced by their lack of socialization with PPRG material. This could be due to those who were never included in the socialization or HR replacement through mutation and promotion. However, if the pattern of mutation and promotion is the reason for the lack of socialization of HR planning and budgeting related to PPRG, the duration of their work as PIC RKA-K / L and their understanding of PPRG is not directly proportional. Both those who have only been in a matter of months or who have been more than three years become PIC RKA-K / L gives the same answer that they do not know and do not understand about PPRG.

To understand PPRG, one must first understand what PUG is. Furthermore, to understand PUG, one must understand what gender is. According to the Head of the BPPK, this understanding regarding gender alone is still widely misinterpreted. There are still many people who interpret gender as women. Because mindset is inherent in a person, continuous advocacy is needed. From the start, new employees must also have included the concept of PUG. The Head of the BPPK also added that in the future men and women will have equal opportunities because if not, the country will lose. If it is not responded appropriately, this can be a foregone benefit.

At the Ministry of Finance level, related to the understanding of human resources, since 2010 the socialization and technical guidance of PUG at the Ministry of Finance has been more focused on PPRG preparation activities. This socialization and guidance are aimed at both echelon I and echelon II units within the Secretariat General, for example, in 2013 it was carried out with participants and officials representing all echelon I units. With this training, it is expected that echelon I units can implement and disseminate PUG and procedures PPRG for work units in their environment and can provide more input to the Ministry of Finance PUG Team in identifying, reviewing and consulting the

preparation of programs and activities related to gender-responsive budgets.

The following is a table that informs the number of PUG socialization participants conducted by the Ministry of Finance PUG Team in the vertical office unit within the Ministry of Finance.

Based on the table, within 6 years the Ministry of Finance officials and employees in the regions that had received PUG socialization were 1,553 participants (only 2.24 percent of the Ministry of Finance's staff). Understanding PPRG is indeed a matter that continues to be the focus of attention because as stated by the Head of the BPPK, changing the mindset is not an easy thing and can be done in a short time.

The next biggest inhibiting factor is the commitment of officials/leaders with a percentage of 23.9%. The next two factors which became the main obstacles were instruments and institutions, with each factor getting a percentage of 17.4% and 13%. Instrument barriers are related to unclear and detailed technical guidelines, while institutions related to their status are only considered formalities.

b. Commitment of Officials/leaders

The next inhibiting factor is the commitment of officials/leaders. Although there are already mandatory regulations as well as a lot of advocacy in gender-responsive budgets, gender-responsive budgets have not become a priority for budgeting methods. At BPPK, this weak commitment is not at the Echelon I (one) level, but at the satker level.

Although that almost all Satker leaders are believed to have understood the PUG concept, it does not mean they have sufficient commitment to apply it in the planning and budgeting process. At the level of the Ministry of Finance itself, the highest leadership's commitment is a factor that makes PUG a major focus in budgeting.

c. Instruments and Institutions

Instruments related to the availability of tools that help implement the policy to implement policies issued. At present, the obligation to include a gender perspective in the planning and budgeting process is as if it has only been inserted into the PMK related to

the RKA-K / L and Ratification of DIPA. In the PMK, in general only mentioned that in preparing the budget, each K / L must include a gender perspective. Furthermore, if there is a gender-responsive program/activity in the budget of a K / L, the K / L regarding the obligation must attach GBS as supporting documents for review before becoming a DIPA Document.

Initially the PMK (PMK 119 / PMK.02 / 2009 concerning Guidelines for the Compilation and Analysis of RKA-K / L and Preparation, Study, Ratification, and Implementation of DIPA for Fiscal Year 2010) required the requirement to attach GBS only to State Ministries / Institutions that were pilots project implementation ARG is K / L which has activities in the framework of public service, activities, capacity building, and advocacy.

Subsequently in 2011, based on PMK Number 93 / PMK.02 / 2011 concerning Guidelines for the Preparation and Analysis of RKA-K / L for Fiscal Year 2012, there were several changes in the mechanism for ARG preparation and review of GBS documents for fiscal years 2012 and 2013, one of which was the submission The GBS in the RKA-K / L document is only to the State Ministry / Institution that has received assistance PPRG from the Ministry of Women's Empowerment and Child Protection.

In 2014, PMK No. 136 / PMK.02 / 2014 was issued concerning Guidelines for the Compilation and Review of Work Plans and Budgets of State Ministries / Institutions, in the PMK it was explained that when the State Ministry / Institution submitted RKA-K / L to the Ministry of Finance CQ the Directorate General Budget, for outputs gender-responsive, the proposed RKA-K / L must be accompanied by GBS, which is a document that informs the activity plan has been responsive to existing gender issues, and has been allocated funds to the relevant activity to deal with gender issues.

Subsequently in 2015 through PMK Number 143 / PMK.02 / 2015 concerning Instructions for the Compilation and Study of Work Plans and Budgets of State Ministries / Institutions and DIPA Ratification, a RKA-K

/ L Reviewing Mechanism that contained specific provisions on "Study ARG" in which when the State Ministry / Institution submits RKA-K / L to the Ministry of Finance cq the Directorate General of Budget (DJA), it is ensured that the budget allocation at the level of Output activities categorized as ARG has been supplemented with GBS documents, which have been examined by the quality of its documents by reviewers from Bappenas. DJA reviewers ensure that the ARG theme of the application has been checked to indicate that the output of the activity has been gender-responsive. GBS is at the level output.

To support the implementation of PUG and PPRG, the Ministry of Finance's PUG Implementation Team has compiled several manuals aimed at conducting socialization, training of trainers, technical guidance, and in-house training PUG. Even so, its nature is only a guide, not technical instructions that are expected to be derived from FMD related to ARG.

While for institutional aspects, at this time it should no longer be an obstacle because in the BPPK PUG Implementation Team was formed through Decree of the Secretary of the Agency Number KEP-16 / PP.1 / 2015 dated 17 April 2015 concerning the BPPK PUG Implementation Team in 2015. PUG Implementation Team The BPPK is chaired by the Head of Finance. Each BPPK satker is represented by the Head of the Administration Section (Pusdiklat) and the Head of the Internal Administration and Compliance Subdivision (BDK). The tasks of the Implementation Team PUG are as follows:

- 1) Formulating programs and plans for PUG activities within the Financial Education and Training Agency environment in the form of a draft plan for implementing the PUG Financial Education and Training Agency;
- 2) Prepare a work plan and implementation of the PUG activities of the Financial Education and Training Agency in the form of an activity plan document to be carried out and a schedule for implementation.

Research Limitations The

1. the author does not use benchmarks in other countries regarding the PPRG mechanism.
2. For reasons of busy sources that cannot be left behind, the writer was unable to interview the Head of the PUG Implementation Team of BPPK as the focal point PPRG at the BPPK.
3. The author does not evaluate planning and budgeting mechanisms in general, only specifically related to ARG.
4. The BPPK's leverage as an object of research on PUG implementation in Indonesia is not too large. It would be better if the scope of research was extended to the level of the Ministry of Finance.

CONCLUSIONS, RECOMMENDATIONS, AND IMPLICATIONS OF RECOMMENDATIONS

Conclusions

This study aims to evaluate the PPRG mechanism at BPPK and identify the obstacles faced by BPPK in implementing PPRG. From the results of this study, it can be concluded that:

1. Evaluation of the implementation of gender-responsive programs/activities is carried out with a performance indicator approach based on a situation analysis as outlined in the GBS which includes indicators of inputs, processes, outputs, and outcomes. In the indicator's input, BPPK still needs to make improvements in the policy and HR capacity. In the process indicators, the IRB has not used any gender analysis tools in the planning process. In the output and outcome of the indicator, BPPK has not fully compiled GBS based on the results of the situation analysis. The GBS that was compiled after the DIPA was ratified also made the GBS function as a companion document for the submission of RKA-K / L to be not following its designation.

Starting in 2015, in the framework of implementing a performance-based

budgeting approach, approach has been adopted logic model in the preparation of architecture and performance information (ADIK). Through the use of logic models, the priority is determining the output and then input. The mistake in approach of logic models, output-output gender-responsive characteristic input can be considerably reduced.

2. There are 7 factors identified as obstacles to the implementation of PPRG at BPPK. The seven factors are understanding, instruments, commitment, legal basis, disaggregated data, human resource capacity, and institutional. Of the seven factors, insufficient understanding regarding PUG and PPRG is the main inhibiting factor. Although all RKA-K / L officials in all work units understand and understand the concept of gender mainstreaming, this is not directly proportional to their understanding of PPRG.

To implement PUG, the tools are through ARG. And this ARG is produced from the PPRG mechanism. From this research, it is known that the majority of the speakers (PIC RKA-K / L) do not know and do not understand the mechanism of PPRG. The Head and/or TU Head who was appointed spokesperson satker PUG in each allegedly not effectively carry out its duties. Another possibility is the negligence of the Head of Sub Unit / Head of Sub Unit of Administration to pass on his PUG knowledge to their successors when they are transferred or promoted.

Recommendations

1. To correct BPPK's shortcomings indicators input policy, BPPK internally should develop control mechanisms that ensure that PPRG is implemented by each satker even though at the Ministry of Finance level it does not require the
1. If the technical guidelines related to PPRG are not immediately compiled, it will be difficult to operationalize the

determining the output caused the end of the ARG to be translated into many aspects of input because the K / L agency or the satker was not directly related to gender issues. With the

satker to implement the PPRG mechanism. At present, the implementation of PPRG is still like an appeal without any control mechanism that can trigger the satker to carry out the mandate of the PMK. Regarding human resource capacity, suggestions for these obstacles are presented in point 2. The Ministry of Finance should immediately draw up technical guidelines related to PPRG as well as evaluations. This PPRG Agenda should not only be an attachment to the PMK concerning Juksunlah RKA-K / L and the Ratification of DIPA only. With clear technical guidelines, analysis can only be focused on PUG which should be included in Renja and RKA from K / L which are indeed gender heavy. This is to minimize the exploitation of gender issues in the planning and budgeting process, most of which are still struggling in the realm of input.

2. The level of understanding of the person in charge of the spending units related to PPRG and the understanding of all BPPK employees regarding PUG must be increased through continuous and periodic advocacy and supervision. More socialization, training and or workshops are needed specifically to discuss PPRG because all this time the PPRG material has only been an insert, not specifically discussed. This activity is also expected to involve as many people as possible, given the unpredictable patterns of mutation and promotion in the IRB.

Implications of Policy Recommendations

FMD on ARG, especially for K / L or the satker whose output does not have gender issues.

2. If the Ministry of Finance does not implement adequate monitoring and evaluation mechanisms for PPRG, then the implementation of this PPRG will continue to be limited to a mere formality.

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