

Analysis gender-responsive budget implementation (Study of the 2019-2023 regional budget of North Sulawesi Province)

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ABSTRACT

Gender-responsive budgeting is an approach that integrates gender equality and equity objectives into public budgeting processes. This approach encourages local governments to apply a gender perspective in identifying processes, resource allocations, and institutional mechanisms. This study aims to explore the implementation of gender-responsive budgeting in North Sulawesi Province during the 2019–2023 fiscal years. A descriptive qualitative method was employed, utilizing secondary data sources such as policy documents and government reports. The findings reveal that a regional regulation mandating gender-responsive budgeting has been issued to all Local Government Agencies (SKPD) under the North Sulawesi Provincial Government. Several programs aimed at promoting gender equality have been implemented; however, certain budget allocations remain limited and do not fully reflect the principles of gender-responsive budgeting, particularly in terms of commitment to gender transformation as part of regional fiscal innovation. These findings highlight the need for strengthened political commitment and more consistent integration of gender perspectives in regional budgeting practices.

Keywords: gender equality; gender mainstreaming; gender responsive budgeting

JEL Classification: M41; M42

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1. Introduction

Gender-responsive budgeting (GRB) is a policy and planning strategy aimed at integrating gender perspectives into public finance systems, particularly within the context of regional development (Kusumawardhani et al., 2021; Syarif et al., 2023). This strategy reflects the

government's commitment to promoting gender equality and equity through the allocation and execution of public budgets. In Indonesia, the importance of gender considerations in budget policies is strongly anchored in Law No. 17 of 2003 on State Finances, specifically Article 3 Paragraph (1), which mandates that

financial management must be effective, transparent, accountable, and considerate of equity. Furthermore, Presidential Instruction No. 9 of 2000 on Gender Mainstreaming underscores the obligation of every ministry, agency, and regional government to apply gender analysis in the development process, including budgeting.

At the regional level, the Regional Revenue and Expenditure Budget (or APBD) functions not only as a fiscal instrument but also as a strategic policy tool reflecting regional priorities. Therefore, integrating gender considerations into the APBD is essential to ensure that development programs are inclusive and equitable. In line with this, the Ministry of Home Affairs Regulation No. 77 of 2020 on Technical Guidelines for Regional Financial Management encourages local governments to adopt gender indicators in their planning and budgeting processes.

Empirical evidence from North Sulawesi Province illustrates both progress and persistent challenges in implementing gender-responsive budgeting. Table 1 presents the Gender Development Index (GDI) of North Sulawesi Province by district and city from 2017 to 2022, revealing notable disparities among regions. While some areas such as Tomohon City and Talaud Regency have achieved high GDI scores (above 98%), others—such as South Bolaang Mongondow and North Bolaang Mongondow—remain below the provincial average. Over the past three years, the Gender Empowerment Index (GEI) of North Sulawesi Province has shown a declining trend. This decline reflects the decreasing ratio of the Human Development Index (HDI) for women relative to men, a trend that has persisted over the past four years. This phenomenon

is closely linked to the overall decline in HDI during the COVID-19 pandemic, particularly in the expenditure component (decent standard of living). The decrease in adjusted per capita expenditure in North Sulawesi mirrors the national trend of declining household spending. In recent years, the overall GDI of North Sulawesi has exhibited a fluctuating trend, with noticeable declines during the COVID-19 pandemic period—primarily due to reduced household expenditures and constrained regional budgets. This situation raises concerns about the effectiveness of current budget allocations in promoting gender equity, particularly in light of reductions in funding for critical sectors such as education, health, and women's empowerment. Despite the issuance of the Regional Action Plan for Gender Mainstreaming (RAD-PUG) for 2022–2026, the commitment to gender transformation in fiscal policy still requires reinforcement.

This study is highly relevant to the gender mainstreaming agenda in public planning and budgeting, as it integrates a gender perspective into the development management process. It aligns with Presidential Instruction No. 9 of 2000 on gender mainstreaming in national development, as well as with both the National Medium-Term Development Plan (or RPJMN) and the Regional Medium-Term Development Plan (or RPJMD). It also highlights the necessity of incorporating gender-responsive indicators at the planning stage. Therefore, this study aims to assess the extent of gender-responsive budgeting implementation in North Sulawesi Province during the 2019–2023 fiscal years, and to identify the key factors that facilitate or hinder its effectiveness.

Table 1. Gender development index

District/City	Gender Development Index (%)					
	2017	2018	2019	2020	2021	2022
Bolaang Mongondow	87,72	88,03	88,36	88,29	88,41	88.52
Minahasa	96,22	96,48	96,76	96,53	96,02	96.30
Kepulauan Sangihe	96,1	96,1	95,35	95,23	95,94	95.94
Kepulauan Talaud	97,18	97,64	97,67	97,9	98,09	98.09
Minahasa Selatan	88,53	89,31	88,81	88,74	88,78	88.80
Minahasa Utara	96,26	96,8	96,42	96,4	96,24	96.24
Bolaang Mongondow Utara	85,46	86,19	86,92	86,77	87,02	87.35
Kepulauan Sitaro	87,64	88,28	88,43	88,4	88,87	88.87
Minahasa Tenggara	91,81	92,21	91,87	91,88	92,08	92.36
Bolaang Mongondow Selatan	78,34	79,39	79,87	79,7	80,09	80.42
Bolaang Mongondow Timur	90,5	90,51	90,75	90,84	90,98	91.10
Kota Manado	95,96	96,07	96,28	96,23	96,41	96.42
Kota Bitung	94,87	95,01	94,23	94,19	94,56	94.57
Kota Tomohon	98,98	99,2	98,98	98,94	98,95	99.00
Kota Kotamobagu	94,78	95,13	95,42	95,37	95,38	95.47
Sulawesi Utara	94,78	94,79	94,53	94,42	94,61	94.89

Source: Badan Pusat Statistik, 2023

2. Literature review

Budget concept

Halim (2004) emphasizes that the scope of regional finance includes funds managed directly by local governments, such as those outlined in the Regional Revenue and Expenditure Budget (APBD). Similarly, Mardiasmo (2002) highlights the essential role of the budget in the administration of regional governments. In line with this, Kurniawan and Fridiyanti (2023) describe planning as a technique or method used to achieve specific objectives, underscoring its strategic function within the broader framework of public financial management.

The implementation of government affairs at the regional level is financed through the APBD, which serves as the foundation for regional financial management. The APBD acts as an instrument to enforce discipline in decision-making processes concerning regional revenue and expenditure policies. The preparation of the APBD is preceded by the formulation of the Temporary Budget Priorities and Ceiling (KUA-

PPAS), which is aligned with the Regional Government Work Plan (RKPD). This provisional budget document is submitted to the Regional House of Representatives (DPRD) for preliminary discussion of the Draft Regional Budget.

Upon reaching an agreement between the Regional Government and the DPRD, the APBD is then discussed and ratified no later than December of the preceding fiscal year. The APBD reflects the allocation of funds to implement the commitments of both the Regional Government and the DPRD regarding priority programs and activities, as outlined in the KUA-PPAS. The budget is closely linked to the four core management functions-planning, organizing, actuating, and controlling-and serves as an integrated tool within this framework. Specifically, the budget fulfills two main functions: (a) as a planning instrument; and (b) as a monitoring tool.

Gender mainstreaming

Gender mainstreaming is both a technical and political process that requires changes in organizational culture,

objectives, structures, and resource allocation. Basu (1995) argues that the issues advocated by women's movements globally include not only social and economic concerns but also women's political participation and representation. The concept gained prominence during the 4th UN World Conference on Women in Beijing in 1995, which resulted in the adoption of the Beijing Platform for Action. Following this, gender mainstreaming was established as a mandatory strategy to be implemented by the United Nations and its member states (Martiany, 2011). One of the main objectives of gender mainstreaming is to focus on marginalized groups affected by gender bias, ensuring equitable access, participation, and control for both men and women, as well as enhancing gender sensitivity among various stakeholders (Rahayu, 2016). According to Hadi (2024), the effective implementation of gender-responsive budgeting in the future will require increased awareness and a deeper understanding of gender equality among policymakers, practitioners, and the general public.

Despite ongoing efforts, the implementation of gender-responsive budgeting remains suboptimal due to various persistent challenges (Kadri, 2020; Yeselin & Mar'iyah, 2021; Wulandhari & Astuti, 2022; Wahid et al., 2023). Gender mainstreaming is essentially a strategic approach to addressing the gender inequalities that continue to exist in society. These inequalities reflect the presence of gender-based injustices between men and women, which can be identified and assessed through four key dimensions: access, participation, opportunities, and benefits. This four-dimensional framework constitutes a fundamental component of gender analysis, which serves as a crucial tool in the implementation of gender mainstreaming. The core objective of gender mainstreaming is to promote

strategic actions that enable both men and women to enjoy equal rights, opportunities, and treatment in accordance with the principles of gender equality. In this regard, based on empirical findings, Turan and Şentürk (2016) and Pradnya (2020) recommend enhancing women's involvement in gender-responsive budgeting processes.

3. Research method

Based on the study objectives, this study employs a positivist approach with qualitative descriptive methods. The fundamental belief of the positivist paradigm is rooted in the ontology of realism, which asserts that reality exists independently and operates according to natural laws. The study aims to uncover the truth of the existing reality and how it actually functions. The positivist approach does not entertain speculation; it relies solely on empirical data. This type of study is classified as descriptive study. Descriptive study aims to describe or explain social phenomena. It involves not only data collection but also analysis and interpretation of the data's meaning. Furthermore, the data collected is considered key to understanding the subject under study (Moleong, 1996). The types of data used and collected in this study are:

1. Qualitative data

Qualitative data are non-numerical data, consisting of primary and secondary sources. Primary data were obtained through interviews, while secondary data were gathered from literature reviews, including books, journals, magazines, laws, and other relevant materials related to this study.

2. Quantitative data

Quantitative data are numerical data that provide important information for this study. These include financial and budgetary data as well as other relevant numerical data.

4. Result and discussion

GRB is a fiscal innovation aimed at transforming commitments to gender issues into fiscal policies and budgeting. The implementation of GRB at the Education Office of North Sulawesi Province presents an interesting case study, considering that this institution has been designated as a pilot in gender-responsive planning and budgeting, particularly in efforts to improve the quality of life for women and children. The representation of GRB is reflected in the Special Education/Special Services Management Education Program through several key activities, namely: the provision of Special Education/Special Services with budget allocations of IDR 448,019,450 in 2019 and IDR 200,000,000 in 2020; scholarship provision for students from underprivileged families with a budget of IDR 137,500,000 in 2019; and the operation of the Autism Service Center with allocations of IDR 254,000,000 in 2019 and IDR 168,600,000 in 2020. However, from 2021 to 2023, budget allocations for scholarship provision specifically for special needs students and the Autism Service Center were no longer provided.

This situation indicates a decline in the commitment of the North Sulawesi Provincial Government to promote gender equality in the education sector, especially for poor groups who are vulnerable to barriers in accessing formal education. Consequently, there has been an increased need for alternative education pathways such as equivalency exams. Furthermore, although subsequent programs related to child participation and gender equality were discontinued due to the withdrawal of provincial government funding, the Education Office has continued to optimally implement GRB using available schemes and resources. Budget allocations for Gender Mainstreaming activities show a downward trend, decreasing from IDR 836,837,252,303 in 2021 to IDR

517,958,825,818 in 2022, and further to IDR 444,781,886,359 in 2023. Meanwhile, budget allocations for the Special Education Program have fluctuated but generally declined. In 2019, the allocation was IDR 3,058,408,450, dropping to IDR 2,097,399,900 in 2020, then significantly increasing to IDR 221,482,038,870 in 2021. However, in 2022 it fell again to IDR 18,027,307,842 and further decreased to IDR 17,238,783,950 in 2023. Additionally, in 2023 there was an allocation of IDR 458,780,100,430 for the Education Management Program, divided among several sub-activities: Senior High School Education Management with IDR 193,855,476,138; Vocational High School Education Management with IDR 246,389,448,073; and Special Education Management with IDR 18,535,176,219.

The government has launched a nine-year compulsory education program, later extended to twelve years, aiming to remove financial barriers for poor citizens to continue their education. Nevertheless, many school-aged children cannot participate regularly in learning because they have to assist their parents during school hours. This situation has led to high dropout rates among these children. Therefore, flexible learning processes such as open schools or package programs are necessary. Research indicates that in many developing countries, girls constitute the largest group experiencing dropout. The NGO Womenkind identifies three main educational obstacles for girls: economic climate, social climate, and school environment. Substantively, non-formal education is part of efforts to realize gender equality for women and poor communities in education. According to data from the Central Bureau of Statistics (BPS) of North Sulawesi Province in 2024, the Gender Mainstreaming Index (GMI) for the average length of schooling for females in North Sulawesi stands at 9.85 years, compared to 9.70 years for males in 2023. Beyond education, gender-

responsive budgeting in the health sector is also critical as it is expected to eliminate discriminatory treatment against vulnerable groups such as women and the poor in health services. Government interventions through gender-responsive budgeting in health are anticipated to reduce gender gaps in access to and quality of health services. The North Sulawesi Health Office implements various activities including gender-specific programs designed for particular gender groups, such as men, women, children, and the elderly. Additionally, affirmative gender activities aim to accelerate the realization of gender equality in health services. The development of gender-responsive budget allocations in the health sector within the North Sulawesi Provincial Budget (APBD) over five years (2019–2023) is as follows:

1. Affirmative Gender Programs covering three main activities:
 - a. Individual and community health efforts, with budget allocations of IDR 117,903,367,096 (2019), IDR 48,541,880,210 (2020), IDR 269,565,940,826 (2021), IDR 59,431,694,750 (2022), and IDR 29,248,780,016 (2023).
 - b. Community empowerment in health, with budgets of IDR 931,512,500 (2019), IDR 3,807,251,999 (2020), IDR 750,000,000 (2021), and IDR 1,444,579,500 (2022).
 - c. Capacity building of health human resources, with budgets of IDR 741,250,000 (2019), IDR 627,622,500 (2020), IDR 18,411,626,517 (2021), IDR 836,447,500 (2022), and IDR 26,143,904,657 (2023).
2. Gender-Specific Programs consisting of four activities:
 - a. Maternal and child health service management, with budgets of IDR 1,314,309,000 (2019), IDR 1,324,750,950 (2020), IDR

1,774,791,800 (2021), IDR 525,173,196 (2022), and IDR 724,293,497 (2023).

- b. Productive age health service management, with budgets of IDR 3,315,022,682 (2021) and IDR 150,000,000 (2022).
- c. Elderly health service management, with allocations of IDR 740,010,000 (2019), IDR 4,475,475,000 (2020), IDR 2,785,319,364 (2021), IDR 165,375,000 (2022), and IDR 244,296,188 (2023).
- d. Management of communicable and non-communicable disease services, with budgets of IDR 2,792,589,000 (2019), IDR 4,273,745,600 (2020), IDR 6,873,723,443 (2021), IDR 1,865,268,836 (2022), and IDR 1,816,843,996 (2023).

Analysis of budget allocations in various health sector activities reveals that average allocations in 2020–2021 increased due to government focus on COVID-19 pandemic response and recovery. This followed a prior significant decrease, except for community health efforts. Adequate budget allocations for improving maternal and child safety and for preventing and controlling infectious diseases align with the Millennium Development Goals agenda. Gender-responsive budgeting in education and health holds strategic importance as it directly relates to basic services necessary for human dignity and quality of life. However, beyond these basic needs, equality in economic, legal, and political fields must not be overlooked, as neglecting these areas could hinder overall development success.

The implementation of Gender Responsive Budgeting (GRB) at the Women's and Children's Empowerment Office of North Sulawesi Province includes gender-specific programs primarily benefiting women and children,

as well as affirmative programs aimed at accelerating economic equality between rural and urban populations. Budget allocations for gender-specific and affirmative activities from 2019 to 2023 are as follows:

- a. Gender Mainstreaming and Women's Empowerment Program, with budgets of IDR 605,000,000 (2019), IDR 220,754,400 (2020), IDR 2,116,452,244 (2021), IDR 1,150,911,200 (2022), and IDR 1,055,358,700 (2023).
- b. Women's Protection Program, with budgets of IDR 368,431,000 (2019), IDR 160,000,000 (2020), IDR 645,936,646 (2021), IDR 418,126,800 (2022), and IDR 640,744,900 (2023).
- c. Family Quality Improvement Program, with budgets of IDR 126,997,884 (2021), IDR 118,508,900 (2022), and IDR 67,621,700 (2023).
- d. Gender and Child Data System Management Program, with allocations of IDR 147,920,000 (2019), IDR 50,000,000 (2020), IDR 224,363,649 (2021), IDR 72,784,200 (2022), and IDR 49,085,000 (2023).
- e. Child Rights Fulfillment Program (PHA), with budgets of IDR 493,422,600 (2019), IDR 207,525,000 (2020), IDR 220,335,252 (2021), IDR 98,699,700 (2022), and IDR 123,253,100 (2023).
- f. Special Child Protection Program, with budgets of IDR 493,422,600 (2019), IDR 215,130,000 (2021), IDR 355,100,450 (2022), and IDR 178,552,450 (2023).

A particularly noteworthy gender-specific program is Women's and Children's Protection, focusing on increasing the number of women and children assisted as victims of violence. Research shows women and children are vulnerable groups prone to various forms of violence (Ridwan, 2006). Unfortunately, budget allocations for these activities are relatively small in percentage

and tend to decrease during the observed period. Preventive efforts related to protection from violence are crucial, thus requiring dedicated budget allocations for anti-violence education and facilitation of support services for both victims and perpetrators. Advocacy programs for perpetrators are also important, considering that perpetrators often suffer from mental or psychological disorders.

The implementation of Gender Responsive Budgeting at the North Sulawesi Provincial Office of National Unity and Politics focuses on an important aspect: political education for women. This focus is due to the low participation of women in politics and government in North Sulawesi, where women occupy only about 20% of the seats in the Regional House of Representatives (DPRD), and only 9 of 42 SKPD heads at echelon II level are women, despite women employees generally having better educational qualifications than men.

Based on the Regional Budget (APBD) data from 2019 to 2023, the North Sulawesi Provincial Office of National Unity and Politics manages several affirmative gender programs with the following budget allocations:

1. Community Political Education Program, with budgets of IDR 1,163,425,315 (2019) and IDR 1,306,376,000 (2020).
2. National Insight Development Program, with budgets of IDR 819,500,000 (2019) and IDR 1,204,702,500 (2020).

From 2021 to 2023, the Office's programs underwent name and structural changes to become:

- a. Pancasila Ideology and National Character Strengthening Program, with budgets of IDR 480,372,361 (2021), IDR 1,500,070,070 (2022), and IDR 1,137,841,330 (2023).
- b. Political Party and Educational Institution Role Enhancement Program

- through Political Education and the Development of Ethics and Political Culture, with budgets of IDR 2,200,722,609 (2021), IDR 2,749,418,980 (2022), and IDR 4,365,000,175 (2023).
- c. Community Organization Empowerment and Oversight Program, with budgets of IDR 1,825,940,660 (2021), IDR 948,847,330 (2022), and IDR 1,569,617,904 (2023).
 - d. Economic, Social, and Cultural Resilience Development Program, with budgets of IDR 358,053,785 (2021), IDR 651,152,810 (2022), and IDR 118,322,730 (2023).
 - e. National Vigilance Enhancement and Social Conflict Management Quality and Facilitation Program, with budgets of IDR 5,123,457,131 (2021), IDR 4,645,720,080 (2022), and IDR 3,800,296,838 (2023).

Discussion

Based on the Gender Mainstreaming Index (GMI) of North Sulawesi Province, which indicates low female involvement in decision-making institutions, political education for women is a highly strategic program. The budget allocation for civic political education has been substantial and has significantly increased over time. A large portion of this funding is dedicated to political education outreach activities conducted through the Family Welfare and Empowerment Program (or PKK). Political education for women is essential—not only to provide the skills necessary for those seeking political office, but also to build political awareness so that women are not merely used as tools in political and electoral processes. Empowering women in politics will be difficult if women themselves are not fully aware of the importance of their presence in political leadership, which plays a key role in shaping gender-responsive policies. Thus, it is not surprising that political participation and representation have long

been central issues in women's movements across the world (Basu, 1995).

According to Hidayati (2009), early political education is crucial so that women are well-prepared with adequate political knowledge before entering the political arena. This education can be conducted through various women's organizations. The government, particularly the Regional Agency for National Unity and Politics of North Sulawesi Province, should act as both an initiator and facilitator of such programs. This study on the implementation of gender-responsive budgeting in several regional government agencies (SKPD) in North Sulawesi also considers how these policies are implemented and whether they comply with existing regulations. This is to ensure that policy authority is not misused, especially in the context of gender mainstreaming. These efforts are regulated under the Minister of Home Affairs Regulation No. 67 of 2011, which amends Regulation No. 15 of 2008 on the General Guidelines for Gender Mainstreaming in Regional Development. The regulation requires all local governments, both at the provincial and district/city levels, to formulate gender-responsive programs. To implement this directive, the Provincial Government of North Sulawesi has also issued a local regulation: Governor Regulation No. 11 of 2015 on Guidelines for Gender Mainstreaming in Development. This regulation affirms that both central and regional governments share responsibility and must work synergistically to implement gender mainstreaming strategies aimed at strengthening national capacity, reducing poverty, and improving governance effectiveness.

5. Conclusion

The implementation of GRB in North Sulawesi Province remains uneven and suboptimal across regional apparatus

organizations. While certain efforts and programs demonstrate gender sensitivity, the overall budget allocations and institutional capacities do not yet adequately support the systematic realization of GRB. Based on an analysis of budget allocations across four key regional work units - the Education Office, Health Office, Office for Women and Children Empowerment, and the National Unity and Political Agency - the following conclusions can be drawn:

1. Budget Support:
 - a. Gender-responsive budget allocations within regional government agencies in North Sulawesi still require substantial improvement. Although some agencies have earmarked budgets for gender-focused programs, these allocations are inconsistent and often insufficient.
 - b. The effective utilization of allocated funds for capacity building related to GRB remains limited. While training and education programs exist, they have not been fully optimized by all agencies to achieve the intended outcomes.
2. Human Resource Readiness:
 - a. The level of understanding and knowledge among government personnel regarding GRB concepts varies considerably. While there is general awareness, further training is needed in methodologies and tools related to gender budgeting.
 - b. Readiness to implement GRB across planning, implementation, and evaluation stages remains inadequate. This is evidenced by the limited application of gender analysis and underdeveloped monitoring and evaluation mechanisms.
 - c. There is a critical need for continuous human resource development to enhance

competencies in gender analysis, budgeting, and program evaluation.

To improve GRB implementation, stronger political commitment, better inter-agency coordination, and institutional capacity building are essential. Additionally, the consistent integration of gender indicators into the regional budgeting process will help ensure that development outcomes are more equitable and inclusive.

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