DIJEFA: Dinasti International Journal of Economics, Finance & Accounting
E-ISSN: 2721-303X
P-ISSN: 2721-3021
https://dinastipub.org/DIJEFA dinasti.info@gmail.com +62 811 7404 455

DOI: https://doi.org/10.38035/dijefa.v7i3.7071
https://creativecommons.org/licenses/by/4.0/
Received: 20 June 2026 | **Revised:** 29 June 2026 | **Accepted:** 20 July 2026

Systemic Analysis of Gender-Responsive Planning and Budgeting Policies in Kulon Progo Regency

Akhid Nuryati[1], Imamudin Yuliadi[2], Ahmad Ma'ruf[3*]
[1]Universitas Muhammadiyah Yogyakarta, Yogyakarta, Indonesia, akhidnuryati@outlook.com
[2]Universitas Muhammadiyah Yogyakarta, Yogyakarta, Indonesia, imamudin2006@yahoo.co.id
[3]Universitas Muhammadiyah Yogyakarta, Yogyakarta, Indonesia, ahmad_maruf@umy.ac.id

*Corresponding Author: ahmad_maruf@umy.ac.id[3]

Abstract: This study examines the structural dynamics of gender-responsive planning and budgeting (GRPB) implementation at the local government level in Kulon Progo Regency, Indonesia. Using a qualitative exploratory design, the research applies MICMAC structural analysis to identify and classify the key indicators shaping GRPB implementation. Data were collected through a literature review, regulatory analysis, and structured stakeholder assessments involving planning agencies, sectoral offices, and gender focal points. The analysis maps direct and indirect influence–dependence relationships to understand the systemic structure of gender-responsive governance. The findings indicate that the regulatory environment, policy consistency, and leadership commitment function as the primary driving factors determining the direction and stability of GRPB implementation. Institutional capacity, women's participation, economic policy orientation, and inter-organizational coordination act as linkage factors that transmit influence throughout the system, while the integration of gender perspectives into planning and budgeting, together with monitoring and evaluation mechanisms, represents outcome indicators shaped by broader institutional dynamics. These results suggest that effective GRPB implementation depends more on strong institutional coherence than on isolated technical actions. Although the study is limited to a single district and relies on stakeholder perceptions, it offers a systemic framework for strengthening institutional governance in gender-responsive fiscal policy. By adopting a systems-based perspective, this research contributes to the literature on subnational gender budgeting and provides insights for improving the institutional design of gender-responsive governance.

Keywords: Gender-Responsive Budgeting, Local Governance, MICMAC, Institutional Capacity, Decentralization.

INTRODUCTION

Fiscal decentralization positions local government budgets as a key instrument for promoting inclusive and equitable economic development. From a public economics perspective, public budgeting functions not only as a mechanism of resource allocation but also as a tool for redistributive justice and the correction of structural inequalities, including gender

disparities (Lahoti & Swaminathan, 2016; Seguino, 2021) In this context, gender-responsive budgeting has emerged as a policy approach aimed at integrating gender perspectives into planning and budgetary processes to improve the quality and effectiveness of public expenditure by addressing differentiated gender impacts (Fithriyah, 2017; Khalifa & Scarparo, 2021).

In practice, budgeting decisions are inseparable from the broader policy cycle, as budget priorities are largely shaped during the planning stage through agenda setting, program formulation, and inter-sectoral negotiation. Accordingly, Gender responsive budgeting is increasingly conceptualized as part of an integrated gender-responsive planning and budgeting (GRPB) framework, in which gender considerations are embedded across both planning and budgeting processes. In Indonesia, this approach has been formally institutionalized through national regulations mandating gender integration in local development planning and budgeting. However, empirical evidence shows that Gender responsive budgeting implementation at the local level remains uneven, constrained by limited institutional capacity, weak cross-sectoral coordination, and varying degrees of political and bureaucratic commitment (Fauziyah et al., 2020; Nasution & Marthalina, 2018). As a result, gender-responsive initiatives often remain procedural and symbolic rather than producing substantive changes in planning priorities, budget allocation, and decision-making structures (Sondakh et al., 2025; Ulfa et al., 2022).

Existing subnational gender responsive budgeting literature largely examines implementation factors in isolation or focuses on programmatic outputs, providing limited insight into the structural dynamics linking planning and budgeting processes (Luawo et al., 2025; Safrida et al., 2022) Yet public policy operates as a complex system shaped by interactions among actors, institutional rules, and governance capacities, where implementation challenges frequently reflect systemic configurations rather than individual shortcomings (Cairney, 2025; Howlett et al., 2020). This underscores the need for analytical approaches capable of capturing influence–dependence relationships within policy systems (Mansoor & Williams, 2024).

Addressing this gap, the present study applies Cross-Impact Matrix Multiplication Applied to Classification (MICMAC) structural analysis to identify key driving and dependent indicators shaping the implementation of gender-responsive planning and budgeting in Kulon Progo Regency, based on stakeholder perceptions, thereby informing more strategic and sustainable local governance interventions.

Literature Review

Gender-Responsive Policy in Regional Governance

Within the literature of public policy and public sector economics, gender-responsive policy operationalized through the integrated framework of GRPB is understood as a policy instrument designed to improve the allocative quality, targeting accuracy, and effectiveness of public expenditure by incorporating gender analysis throughout the policy cycle, from planning to budgeting and evaluation. In this perspective, gender responsiveness is not limited to fiscal adjustments within budgets but begins at the planning stage where development priorities, programs, and performance indicators are formulated. Consequently, GRPB functions not merely as a normative equality agenda but as a corrective mechanism addressing inefficiencies and structural biases embedded in regional development planning and public financial management systems. Studies on public governance highlight that integrating gender perspectives into planning processes enables governments to identify gender gaps in access to resources, services, and economic opportunities, thereby improving policy responsiveness and development outcomes (OECD, 2023).

A substantial body of research further argues that gender-responsive planning and budgeting exposes the intersection between political priorities, institutional arrangements, and the distribution of public resources, which have often been treated as administratively neutral yet produce unequal socioeconomic outcomes. Empirical findings at the local government level indicate that although regulatory frameworks and gender mainstreaming guidelines are available, the institutionalization of gender perspectives in regional planning and budgeting still encounters limitations related to technical capacity, fragmented planning processes, and weak inter-agency coordination, as observed in local governance practices in Indonesia (Ulfa et al., 2022). Moreover, the effectiveness of gender-responsive policies depends heavily on the commitment of policy actors and the capacity of local governments to translate gender equality objectives into measurable development plans, program indicators, and budget allocations (Cibu et al., 2021). Therefore, gender-responsive planning and budgeting should be understood as an integrated component of regional economic governance that simultaneously involves political commitment, institutional readiness, and technocratic capability in the management of public finance.

The Role of Stakeholder Perceptions in Gender Policy Implementation

In the context of public policy implementation and regional budgeting, stakeholder perception constitutes a critical factor influencing the effectiveness of gender-responsive policies, particularly in determining the level of understanding, support, and commitment of actors toward gender integration throughout the planning and budgeting cycle. Studies concerning the perceptions of budget preparers in municipal governments indicate that actors' comprehension of gender-responsive budgeting concepts remains frequently confined to administrative and technical aspects; consequently, policies tend to be implemented symbolically without substantive changes in the structure of public expenditure (Widowati et al., 2016). This condition results in low-quality gender analysis in program planning, conceptual resistance toward gender issues, and a lack of readiness among actors to link gender policy with regional economic development objectives.

Furthermore, research emphasizes that engagement and collaboration among stakeholders including local governments, local communities, and support organizations play a significant role in enhancing the consistency of women’s empowerment policy implementation, although the sustainable evaluation of policy outcomes remains a challenge. Additionally, cross-regional empirical studies demonstrate that variations in local actors' perceptions of gender policy and the local socio-economic context influence how policies are interpreted and executed, leading to divergent policy achievements at the regional level (Omojemite et al., 2024). Recent research also underscores that stakeholder perceptions reflect a combination of policy knowledge, values, and expectations, which ultimately determines the extent to which gender perspectives can be effectively integrated into policy and development processes (Munna & Darwis, 2025).

Systems-Based Approaches in Public Policy Analysis

Systems-based approaches in public policy analysis conceptualize public policy as the outcome of dynamic interactions among multiple actors, institutions, and contextual indicators rather than as a linear cause–effect process. Within this perspective, policy performance is understood to be shaped by interdependencies, feedback loops, and structural constraints embedded in governance systems. Mansoor & Williams (2024) in their review, emphasize that systems approaches are particularly relevant for analyzing complex public policies where outcomes emerge from the interaction between policy design, institutional capacity, and stakeholder behavior, rather than from isolated policy instruments alone. This perspective provides a robust analytical foundation for examining multi-sectoral and cross-cutting policies

such as gender-responsive governance, which inherently involve coordination across administrative, political, and social domains. From a policy analysis standpoint, systems thinking enables researchers to move beyond normative or descriptive assessments toward structural analysis of influence and dependency among policy indicators. This aligns with Cairney's argument that public policy processes operate within complex systems characterized by non-linearity, bounded rationality, and institutional path dependence, requiring analytical tools capable of capturing these systemic properties (Cairney, 2019). In a similar vein, Howlett, Ramesh, and Perl underline that systems-oriented policy analysis is especially valuable in public finance and governance contexts, where policy effectiveness depends on how fiscal instruments, institutional arrangements, and actor incentives interact within decentralized governance structures (Howlett et al., 2020) Such an approach is consistent with economic policy evaluation frameworks that recognize governance quality and institutional coherence as critical determinants of policy outcomes.

Methodologically, systems-based approaches are often operationalized through structural analysis techniques that map relationships among policy indicators based on expert judgment and stakeholder perceptions. One widely used tool is the MICMAC, developed to identify key driving, dependent, and relay indicators within complex policy systems. Empirical applications of MICMAC in public policy studies demonstrate its utility in revealing hidden structural relationships and prioritizing policy levers in multi-actor governance settings (Villegas Vilchis et al., 2020). By integrating systems theory with stakeholder-based assessment, MICMAC provides a coherent methodological bridge between qualitative governance analysis and structured policy evaluation, making it particularly suitable for analyzing gender-responsive policies within decentralized public finance systems.

Public Economic Theory and Policy Evaluation

Economic theory in the public sector provides a foundational basis for understanding why and how governments intervene to correct market failures, reallocate resources, and promote welfare. A central argument in public economics is that government intervention is justified when private markets fail to provide socially desirable outcomes, such as the efficient provision of public goods or the internalization of externalities. For example, literature on public goods provision highlights that markets tend to undersupply or inefficiently allocate goods and services that are non-rival and non-excludable without coordinated collective action by the government. This logic underpins the normative rationale for public policy interventions that aim to improve welfare and correct allocative inefficiencies (Anomaly, 2015).

From the standpoint of fiscal decision-making, public budgeting is not merely a technical exercise but an economic mechanism through which societal preferences and trade-offs over limited resources are operationalized. Research in public budgeting and finance emphasizes how governmental budgeting choices reflect social objectives, institutional incentives, and political priorities, influencing the efficiency and equity of public sector expenditure (McDonald et al., 2024). In particular, frameworks in public economics examine how governments balance competing allocation goals such as growth, redistribution, and stabilization—while considering resource constraints and social welfare outcomes. These frameworks often guide economic policy evaluation by assessing whether the distribution of public resources aligns with broader welfare objectives.

Policy evaluation in public economics goes beyond assessing whether a policy has achieved its stated goals; it also considers broader welfare implications, including equity and efficiency. Economic policy evaluation frameworks such as social cost–benefit analysis and welfare economics provide structured ways to analyze how a policy affects overall societal well-being and whether government action improves upon baseline market outcomes. In this tradition, gender-responsive budgeting can be seen as a mechanism to ensure that fiscal

decisions reflect differential impacts on diverse demographic groups and contribute to more equitable access to public benefits, thereby increasing both allocative efficiency and social equity (Kishishita et al., 2025).

In integrating public economic theory with systems-based policy analysis, economic evaluation highlights that governance structures and institutional arrangements fundamentally shape fiscal outcomes. For instance, understanding how public goods and redistributive policies are financed and administered is crucial to evaluating whether public spending effectively addresses market failures and advances welfare. Thus, economic theory and policy evaluation together provide the conceptual grounding for examining how public resource allocation decisions affect both economic efficiency and equity within a decentralized governance context (Trantidis, 2024).

METHODS

This study employs a qualitative exploratory design using a structural analysis approach to examine the implementation of GRPB at the local government level. The research followed a sequential process consisting of factor identification based on literature and regulatory review, expert validation, stakeholder consultations, and structural analysis using the MICMAC method to capture GRPB as a complex policy system.

The study was conducted in Kulon Progo Regency, Indonesia. Respondents were selected through purposive sampling and comprised key institutional actors involved in planning, budgeting, and gender mainstreaming, including planning and budgeting agencies, sectoral offices, and gender focal points. Primary data were collected through structured questionnaires and guided discussions with nine purposively selected experts drawn from the Regional Development Planning Agency, the Regional Financial and Asset Management Agency, the Inspectorate Office, the Office of Women's Empowerment and Child Protection, and a public university. All respondents were directly involved in planning, budgeting, oversight, or gender mainstreaming processes related to GRPB implementation. The instruments were designed to evaluate the influence–dependence relationships among GRPB indicators. Secondary data were obtained from policy documents, regulations, official reports, and relevant statistical sources. The identified dimensions and indicators of the gender-responsive policy system are presented in Table 1, which serves as the basis for constructing the cross-impact matrix in the subsequent analytical stage.

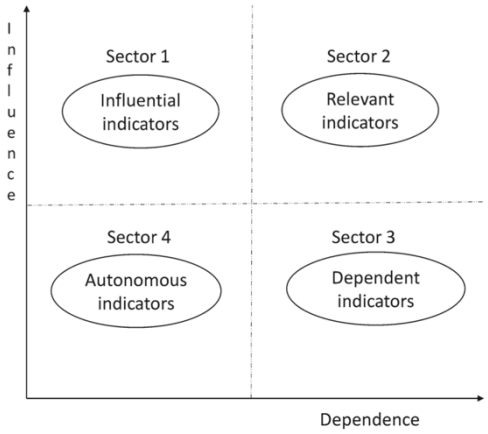
Table 1 Dimensions and Indicators of the Gender-Responsive Policy System in Kulon Progo

No	Dimensions	Indicators	Short Label
1	Economic	Integration of Gender Perspective in Regional Planning and Budgeting	IGP
2	Economic	Pro-Gender Orientation of Regional Economic Policies on Women's Access and Control over Resources	PGO
3	Social	Stakeholders' Social Sensitivity to Gender Issues	SSG
4	Social	Women's Participation in Public Decision-Making Processes	WPP
5	Social	Social and Cultural Norms Supporting Gender Equality	SCN
6	Political Governance	Policy and Regulatory Environment for Gender-Responsive Governance	PRE
7	Political Governance	Policy Consistency and Continuity of Gender Issues across Planning Documents	PCC
8	Political Governance	Monitoring, Evaluation, and Oversight System for Gender-Responsive Policies	MEO
9	Institutional	Institutional Leadership Commitment to Gender Mainstreaming	ILC
10	Institutional	Capacity of Government Human Resources in Gender Mainstreaming	CHR
11	Institutional	Inter-Organizational Coordination within the Gender Policy System	IOC

Source: Primary Data Analysis, 2026

Data analysis was conducted using the MICMAC method to map the structure of relationships among GRPB indicators. The analysis followed two sequential stages as proposed by Stratigea & Papadopoulou (2013) involving the assessment of direct and indirect influences among indicators. The conceptual framework for classifying indicators into four structural sectors is illustrated in Figure 1.

Based on the MICMAC results, indicators were classified into four categories: driving indicators, linkage indicators, dependent indicators, and autonomous indicators, according to their levels of influence and dependence. This classification enabled the identification of strategic indicators that play a dominant role in shaping the GRPB implementation system in Kulon Progo Regency and provided a foundation for deriving policy-relevant implications for strengthening gender-responsive budgeting at the local government level.



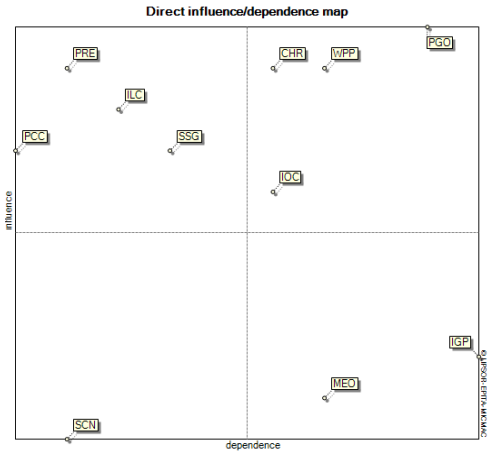
Source: (Chatziioannou & Alvarez-Icaza, 2017)

Figure 1. The Four Hierarchy Sectors Of Structural Analysis

RESULTS AND DISCUSSION

Results

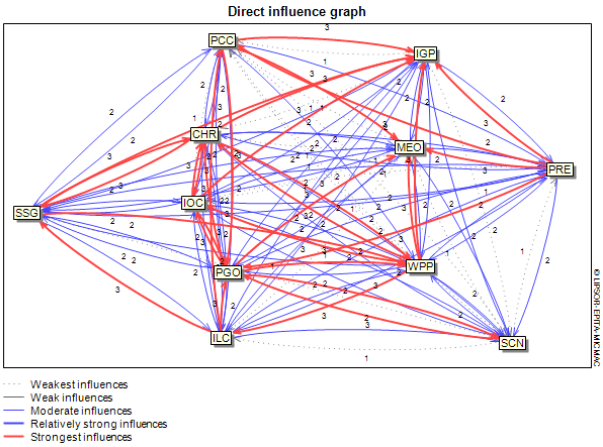
Based on the literature review, regulatory analysis, and stakeholder consultations, this study identified a set of key indicators influencing the implementation of GRPB at the district level. These indicators reflect institutional, political, technical, and governance-related dimensions that have been widely recognized as critical determinants of GRPB effectiveness in subnational contexts (Fauziyah et al., 2020; Muhammad et al., 2018; Ulfa et al., 2022). Each variable was assigned a specific code to facilitate structural analysis using the MICMAC method.



Source: Primary Data Analysis, 2026

Figure 2. Map of Direct Influence/Dependence

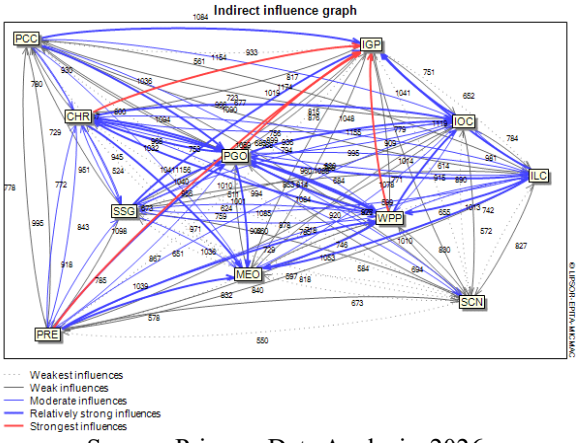
Based on the direct influence–dependence map, indicators positioned within the high-influence and low-dependence sector, such as PRE, PCC, and ILC, function as principal driving indicators, exerting substantial influence over other components while remaining relatively insulated from systemic pressures. Concurrently, CHR, APP, and ECO occupy the sector characterized by both high influence and high dependence, indicating their role as linkage indicators whose dynamic position renders them both influential and highly responsive, thereby generating potential feedback effects within the system. In contrast, PGO and MEO, situated in the high-dependence yet comparatively lower-influence sector, can be interpreted as outcome indicators that primarily reflect the cumulative interactions of the driving and linkage indicators. Meanwhile, SCN, located in the low-influence and low-dependence sector, demonstrates limited systemic leverage, suggesting that interventions targeting this variable would exert minimal structural impact on the overall configuration of direct relationships.



Source: Primary Data Analysis, 2026

Figure 3. Direct Influence Graph

Figure 3 is interpreted by examining the pattern, direction, and intensity of the arrows, which represent the magnitude of direct influence among indicators. The direct influence graph demonstrates a highly interconnected structural configuration, indicating that the system operates through dense and reciprocal causal interactions rather than simple linear relationships. Indicators such as PCC, CHR, IGP, and WPP exhibit relatively strong to strongest direct linkages, as reflected by the concentration of solid red and blue arrows, underscoring their strategic role in transmitting influence across the network. In contrast, indicators such as SCN display comparatively fewer and weaker outgoing connections, suggesting a more peripheral position with limited direct leverage in shaping the overall structural dynamics of the system.



Source: Primary Data Analysis, 2026

Figure 4. Indirect Influence Graph

Figure 4 is interpreted by tracing the cumulative pathways of influence operating through intermediary indicators, as indicated by the direction, intensity, and aggregated weights of the arrows. The indirect influence structure underscores the systemic propagation of effects, revealing that PRE, CHR, WPP, and PGO constitute the indicators exerting the strongest indirect influence across the network. These indicators function as key amplifiers, transmitting mediated effects that extend beyond immediate bilateral relationships and shape broader structural interactions. Notably, IGP stands out as the variable receiving the strongest indirect influence, reflecting its position as the primary accumulation point of cascading effects within the overall system configuration.

Classify Variables According to Their Influences

Rank	Variable	Variable
1	2 - PGO	2 - PGO
2	4 - WPP	10 - CHR
3	6 - PRE	6 - PRE
4	10 - CHR	4 - WPP
5	9 - ILC	9 - ILC
6	3 - SSG	3 - SSG
7	7 - PCC	7 - PCC
8	11 - IOC	11 - IOC
9	1 - IGP	1 - IGP
10	8 - MEO	8 - MEO
11	5 - SCN	5 - SCN

© LIPSOR-EPITA-MICMAC

Source: Primary Data Analysis, 2026

Figure 5. Classify Indicators According to Their Influence

Figure 5 is interpreted by comparing the ranking of indicators based on their influence levels, as presented in the ordered classification table. The results indicate that PGO occupies the highest rank, followed by WPP, PRE, and CHR, reflecting their dominant contribution to the overall influence structure. These top-ranked indicators demonstrate a relatively greater capacity to shape systemic interactions compared to the remaining indicators. In contrast, indicators such as SCN, MEO, and IGP are positioned at the lower ranks, suggesting a comparatively limited influence within the overall configuration.

Classement par dependance

Rank	Variable	Variable
1	1 - IGP	1 - IGP
2	2 - PGO	2 - PGO
3	4 - WPP	4 - WPP
4	8 - MEO	8 - MEO
5	10 - CHR	11 - IOC
6	11 - IOC	10 - CHR
7	3 - SSG	3 - SSG
8	9 - ILC	9 - ILC
9	5 - SCN	5 - SCN
10	6 - PRE	6 - PRE
11	7 - PCC	7 - PCC

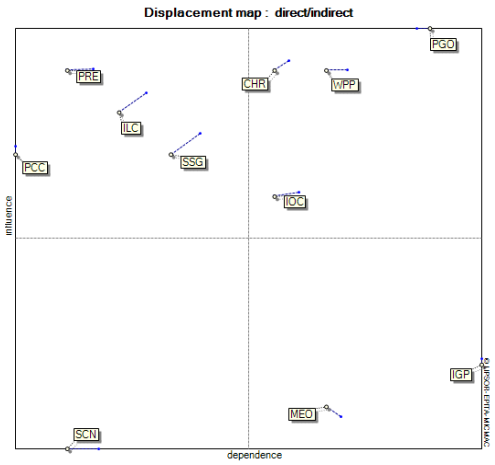
© LIPSOR-EPITA-MICMAC

Source: Primary Data Analysis, 2026

Figure 6. Classification by Dependence

Figure 6, is interpreted by examining the hierarchical ordering of indicators according to their level of dependence within the system. The ranking reveals that IGP holds the highest dependence position, followed by PGO, WPP, and MEO, indicating that these indicators are

the most responsive to changes occurring elsewhere in the network. Their elevated dependence scores suggest that they function primarily as outcome-oriented components that absorb and reflect systemic shifts. Conversely, indicators such as PCC and PRE appear at the lower end of the ranking, implying a comparatively lower susceptibility to external influence within the structural configuration.



Source: Primary Data Analysis, 2026

Figure 7. Displacement Map

The displacement map (direct/indirect) in figure 7, is interpreted by observing each variable's position relative to the influence axis (vertical) and dependence axis (horizontal), along with the direction of the arrows indicating shifts from direct to indirect relationships.Indicators located higher on the map indicate stronger influence, while those positioned further right show greater dependence on other indicators. The direction and length of the arrows reflect the dynamics of change, whether a variable becomes more stable or experiences significant shifts within the system. Thus, the function of this figure is to understand relational structure, strength of influence, and the strategic movement of each variable in the analysis.

Discussion

The MICMAC analysis classified the indicators into four sectors according to their levels of influence and dependence within the GRPB implementation system. Sector I (Influential Indicators) consists of indicators with strong influence and low dependence, indicating their foundational role in shaping the system. These include PRE (OECD, 2023), ILC (Martínez Guzmán, 2024), PCC (Cairney, 2019), and SSG (Mulema et al., 2022). These indicators function as structural foundations that shape the direction, stability, and continuity of GRPB implementation, as changes at this level systematically influence the behavior and performance of other indicators within the system. This finding suggests that strengthening regulatory clarity, leadership commitment, and policy consistency is more strategically impactful than focusing solely on technical adjustments at the program or budgeting level.

Sector II (Relevant Indicators) comprises indicators characterized by both high influence and high dependence, reflecting their dynamic and sensitive position within the system. The indicators in this sector include CHR (Siswiraningtyas & Yuhertiana, 2021), WPP (Hussein, 2021; Kahsay et al., 2021), PGO (Balasubramanian et al., 2024) and (Bjurstrøm, 2021). These indicators function as linkage variables that both influence and are influenced by other parts of the system, making them highly sensitive to changes in governance conditions while also shaping how GRPB operates in practice. Their dual position suggests that strengthening CHR, WPP, PGO, and IOC can improve the overall performance of the system, whereas weaknesses

in these areas may disrupt the planning and budgeting process. This finding indicates that Sector II serves as a strategic intervention area where practical improvements can create wider positive effects across GRPB implementation.

Sector III (Dependent Indicators) includes indicators with high dependence but relatively low influence, indicating that they largely represent the outcomes of interactions among other indicators. In this study, indicators consist of IGP (Siswiraningtyas & Yuhertiana, 2021) and MEO (Morgan et al., 2024). These indicators reflect the observable performance of GRPB implementation and are commonly used in policy evaluation to assess the extent of gender integration and oversight effectiveness. Their dependent position suggests that improvements in IGP and MEO are largely shaped by the strength of governance, institutional capacity, and coordination in the earlier sectors, meaning that sustainable progress requires reinforcing the driving and linkage indicators rather than focusing on outcomes alone.

Finally, Sector IV (Autonomus Indicators) contains variable with low influence and low dependence, indicating limited interaction with the core GRPB implementation system. Indicators in this sector is SCN (Palomino-Suárez & Aparicio García, 2025). Although SCN may contribute to the broader social context of gender equality, its autonomous position suggests that it does not play a decisive role in shaping the structural dynamics of GRPB implementation. This finding implies that improvements in gender-responsive budgeting are more strongly determined by internal governance factors than by socio-cultural conditions alone, highlighting the central role of institutional mechanisms within the system.

The direct influence graph in figure 3, is interpreted by observing the direction of arrows and the thickness of connecting lines, which represent the strength of relationships among indicators. The reading shows that CHR functions as a central node because it receives and transmits influence and is directly connected with IOC and PGO. PGO also has direct links with key indicators such as ILC and MEO, while IGP is connected to WPP, indicating the link between planning and participation. SSG and PCC exert direct influence on CHR, whereas SCN does not appear prominently within the main influence structure. Overall, the strongest direct influences are centered on institutional capacity, policy orientation, and the linkage between planning, coordination, and participation.

CONCLUSION

This study demonstrates that GRPB in Kulon Progo Regency operates as an interconnected governance system rather than a standalone fiscal instrument. The MICMAC analysis identifies PRE, PCC, and ILC as structural driving indicators that shape the stability and direction of gender integration, while IGP and MEO function as dependent outcomes reflecting the cumulative performance of governance capacity, coordination, and participation mechanisms. These findings show that effective GRPB implementation depends more on strong and consistent institutional systems than on isolated technical actions.

However, this study has several limitations. First, the analysis relies primarily on stakeholder perceptions, which may introduce subjectivity despite structured assessment procedures. Second, the research adopts a cross-sectional design, limiting the ability to capture dynamic institutional changes over time. Third, the focus on a single district constrains the generalizability of the findings across diverse regional contexts.

Future research should incorporate longitudinal data to examine how structural relationships evolve over time, integrate objective fiscal indicators such as gender-related budget allocations and outcome statistics, and conduct comparative studies across multiple regions to enhance external validity and strengthen the policy relevance of GRPB system analysis.

REFERENCES

Anomaly, J. (2015). Public goods and government action. Politics, Philosophy & Economics, 14(2), 109–128. https://doi.org/10.1177/1470594X13505414

Balasubramanian, P., Ibanez, M., Khan, S., & Sahoo, S. (2024). Does women's economic empowerment promote human development in low- and middle-income countries? A meta-analysis. World Development, 178, 106588. https://doi.org/10.1016/j.worlddev.2024.106588

Bjurstrøm, K. H. (2021). How interagency coordination is affected by agency policy autonomy. Public Management Review, 23(3), 397–421. https://doi.org/10.1080/14719037.2019.1679236

Cairney, P. (2019). Understanding public policy: Theories and issues. Bloomsbury Publishing.

Cairney, P. (2025). Policymaking integration, policy coherence, and whole-of-government approaches: a qualitative systematic review of advice for policymakers. Open Research Europe, 5, 75. https://doi.org/10.12688/openreseurope.19864.1

Chatziioannou, I., & Alvarez-Icaza, L. (2017). A structural analysis method for the management of urban transportation infrastructure and its urban surroundings. Cogent Engineering, 4(1), 1326548. https://doi.org/10.1080/23311916.2017.1326548

Cibu, A. Y., Anwar, A. F., & Anwar, P. H. (2021). Responsive Gender on Budgeting Planning; A Compliance Audit Study on Public Sector. Jurnal Kajian Ekonomi & Keuangan Daerah, 21(3), 21–49.

Fauziyah, I., Akbar, B., Effendy, K., & Lukman, S. (2020). Implementation of Gender Mainstream Policy in the Implementation of the Duties and Functions of People's Representatives of the Republic of Indonesia. Journal of Public Administration and Governance, 10(3), 73. https://doi.org/10.5296/jpag.v10i3.17168

Fithriyah. (2017). Indonesia's Experience: Implementing Gender Responsive Planning and Budgeting. Jurnal Perencanaan Pembangunan: The Indonesian Journal of Development Planning, 1(1), 59–75. https://doi.org/10.36574/jpp.v1i1.9

Howlett, M., Ramesh, M., & Perl, A. (2020). Studying public policy: Principles and processes. (No Title).

Hussein, M. K. (2021). Women's participation in local development – A case study of Zomba District Council in Malawi. Development Southern Africa, 38(6), 954–966. https://doi.org/10.1080/0376835X.2021.1891022

Kahsay, G. A., Nordén, A., & Bulte, E. (2021). Women participation in formal decision-making: Empirical evidence from participatory forest management in Ethiopia. Global Environmental Change, 70, 102363. https://doi.org/10.1016/j.gloenvcha.2021.102363

Khalifa, R., & Scarparo, S. (2021). Gender Responsive Budgeting: A tool for gender equality. Critical Perspectives on Accounting, 79, 102183. https://doi.org/10.1016/j.cpa.2020.102183

Kishishita, D., Yamagishi, A., & Matsumoto, T. (2025). Public goods provision, preferences over public finance, and distributional effects. The Japanese Economic Review. https://doi.org/10.1007/s42973-025-00228-2

Lahoti, R., & Swaminathan, H. (2016). Economic Development and Women's Labor Force Participation in India. Feminist Economics, 22(2), 168–195. https://doi.org/10.1080/13545701.2015.1066022

Luawo, V. V., Saprudin, S., Junus, O., & Hasan, W. (2025). Perencanaan dan Penganggaran Responsif Gender terhadap Efektivitas Pelaksanaan Anggaran Organisasi Perangkat Daerah. Gorontalo Accounting Journal, 8(1), 237–244. https://doi.org/10.32662/gaj.v8i1.4466

Mansoor, Z., & Williams, M. J. (2024). Systems approaches to public service delivery: methods and frameworks. Journal of Public Policy, 44(2), 258–283. https://doi.org/10.1017/S0143814X23000405

Martínez Guzmán, J. P. (2024). Can gender-responsive budgeting change how governments budget?: Lessons from the case of <scp>Ecuador</scp>. Public Administration, 102(2), 388–404. https://doi.org/10.1111/padm.12926

McDonald, B., Larson, S., Maher, C., Kavanagh, S., Hunter, K., Goodman, C., Minkowitz, H., McCandless, S., Afshan, S., Jordan, M., Abbott, M., Afonso, W., Alibašić, H., Allen, J., Allore, J., Altizer, L., Amador, R., An, B., Andonoska, L., … Zielke, N. (2024). Establishing an Agenda for Public Budgeting and Finance Research. Public Finance Journal, 1(1), 9–28. https://doi.org/10.59469/pfj.2024.15

Morgan, R., Kalbarczyk, A., Decker, M., Elnakib, S., Igusa, T., Luo, A., Oladimeji, A. T., Nakatabira, M., Peters, D. H., Prihartono, I., & Malhotra, A. (2024). Gender-responsive monitoring and evaluation for health systems. Health Policy and Planning, 39(9), 1000–1005. https://doi.org/10.1093/heapol/czae073

Muhammad, I., Nasution, N., Marthalina, &, Koordinator, K., & Perekonomian, B. (2018). TANTANGAN PEMERINTAH DAERAH DALAM MENERAPKAN PERENCANAAN ANGGARAN RESPONSIF GENDER.

Mulema, A. A., Cramer, L., & Huyer, S. (2022). Stakeholder engagement in gender and climate change policy processes: Lessons from the climate change, agriculture and food security research program. Frontiers in Sustainable Food Systems, 6. https://doi.org/10.3389/fsufs.2022.862654

Munna, A. S., & Darwis, M. (2025). Gender Perspective in Public Policy Formulation: A Case Study of Local Government. Pinisi Journal of Social Science, 3(3), 97. https://doi.org/10.26858/pjss.v3i3.72054

OECD. (2023). Gender Budgeting in OECD Countries 2023. OECD Publishing. https://doi.org/10.1787/647d546b-en

Omojemite, M. D., Zibongiwe, M., & Cishe, E. N. (2024). Examination of Gender Mainstreaming Policies in Mbhashe and Port St John's Local Municipalities, OR Tambo District, Eastern Cape, South Africa. Journal of Culture and Values in Education, 7(4), 226–248. https://doi.org/10.46303/jcve.2024.50

Palomino-Suárez, C., & Aparicio García, M. E. (2025). Gender Stereotypes and Their Impact on Social Sustainability: A Contemporary View of Spain. Social Sciences, 14(5), 292. https://doi.org/10.3390/socsci14050292

Safrida, S., Afrizal Tjoetra, Rachmatika Lestari, & Nila Safrida. (2022). Peran Stakeholder sebagai Aktor Kebijakan Pemberdayaan Kelompok Perempuan "Sepakat" melalui Potensi Lokal di Kabupaten Aceh Barat Daya. Jurnal Ilmu Administrasi Negara ASIAN (Asosiasi Ilmuwan Administrasi Negara), 10(2), 416–433. https://doi.org/10.47828/jianaasian.v10i2.122

Seguino, S. (2021). Gender and economic growth. The Routledge Handbook of Feminist Economics, 341–350.

Siswiraningtyas, A. N., & Yuhertiana, I. (2021). Implementation Gender-Responsive Budget: The Constraints and Their Coping Strategies. JPSI (Journal of Public Sector Innovations), 6(1), 10–19. https://doi.org/10.26740/jpsi.v6n1.p10-19

Sondakh, L. R. E., Engka, D. S. M., & Walewangko, E. N. (2025). Analysis gender-responsive budget implementation (Study of the 2019-2023 regional budget of North Sulawesi Province). The Contrarian: Finance, Accounting, and Business Research, 4(2), 47–56. https://doi.org/10.58784/cfabr.258

Stratigea, A., & Papadopoulou, C.-A. (2013). Foresight analysis at the regional level-a participatory methodological framework. Journal of Management and Strategy, 4(2), 1–16.

Trantidis, A. (2024). Government externalities. Public Choice, 201(3–4), 451–469. https://doi.org/10.1007/s11127-023-01068-7

Ulfa, W., Zainuddin, M., Khalil, Z. F., Muazzinah, M., & Nashriyah, N. (2022). The City of Banda Aceh's planning and budgeting in regional work units: Are they gender responsive? Gender Equality: International Journal of Child and Gender Studies, 8(1), 63. https://doi.org/10.22373/equality.v8i1.12212

Villegas Vilchis, A., Platas Rosado, D., Gallardo-López, F., & López-Romero, G. (2020). Análisis estructural MicMac para determinar las variables estratégicas de la agroindustria azucarera en México. Revista Mexicana de Ciencias Agrícolas, 11(6), 1325–1335. https://doi.org/10.29312/remexca.v11i6.2194

Widowati, G. R., Ludigdo, U., & Kamayanti, A. (2016). Persepsi Penyusun Anggaran Mengenai Konsep Kebijakan Anggaran Responsif Gender. Jurnal Riset Dan Aplikasi: Akuntansi Dan Manajemen, 2(1), 31–42.