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Institutionalization of Gender Mainstreaming in Regional Development Planning and Budgeting in East Kalimantan Province

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ABSTRACT

Gender mainstreaming in regional development requires institutionalization that connects role distribution, implementer capacity, and instrument use within planning and budgeting processes. This study analyzes the institutionalization of gender mainstreaming in East Kalimantan Province through institutional coordination, implementer capacity, and the use of gender-responsive planning and budgeting instruments. This field study employed a qualitative descriptive approach and was conducted from February to June 2026. Data were collected through in-depth interviews with purposively selected informants, observations, and document review. The analysis involved thematic grouping and cross-checking across data sources and data collection methods. The findings show that implementation structures and coordination activities have been established, but operational responsibilities remain dominated by the East Kalimantan Provincial Office of Women's Empowerment and Child Protection. Capacity development has been implemented, while gender analysis skills and the ability to prepare Gender Budget Statements remain unevenly distributed. The implementation of gender-responsive planning and budgeting instruments has established an administrative sequence involving Klik SiGen, gender-responsive budget compilation, and reporting. Integration of these instruments with program and budget decisions remains inconsistent. These three elements produce an empirical pattern of institutionalization dominated by the Office of Women's Empowerment and Child Protection as the driving organization. This pattern results from mutually reinforcing relationships among uneven role distribution, uneven capacity distribution, and dependence on assistance in instrument use.

Keywords: *Budgeting; Gender Mainstreaming; Implementer Capacity; Institutional Coordination; Planning.*

INTRODUCTION

Regional development planning and budgeting determine priorities, programs, and the allocation of public resources. Decisions made through these processes affect social groups with different needs and different levels of access, participation, control, and benefits. Gender mainstreaming is necessary to account for these differences from policy formulation through budget allocation. Gender mainstreaming is not a sectoral program limited to women's empowerment. It is a strategy for integrating a gender perspective throughout the regional development cycle, including planning, budgeting, implementation, monitoring, and evaluation ([Kertati, 2022](#); [Tazkia et al., 2022](#)).

Integrating a gender perspective requires institutionalization within government organizations. Institutionalization encompasses establishing rules and implementation structures, accepting responsibility, developing shared understanding, providing resources, building capacity, and sustaining repeated organizational practices. [Scott \(2013\)](#) explains institutions through regulative, normative, and cultural-cognitive pillars associated with organizational activities and resources. In gender mainstreaming, these pillars are indicated by clear roles, acceptance of gender mainstreaming as a shared responsibility, implementers' understanding, and regular organizational practices. Coordination aligns decisions and actions across organizations. Analytical and operational capacities enable implementers to carry out policy through governmental work processes ([Bouckaert et al., 2010](#); [Wu et al., 2018](#)).

The East Kalimantan Provincial Government has established an institutional basis for gender mainstreaming through East Kalimantan Provincial Regulation Number 5 of 2024 amending East Kalimantan Provincial Regulation Number 2 of 2016 on Gender Mainstreaming in Regional Development. The provincial implementation structure involves the East Kalimantan Provincial Office of Women's Empowerment and Child Protection, the Gender Mainstreaming Working Group, the Gender Mainstreaming Driver Team, the Regional Development Planning Agency, the Regional Financial and Asset Management Agency, the Inspectorate, and gender mainstreaming focal points in provincial government agencies. Each actor performs functions related to coordination, planning, budgeting, technical assistance, and oversight. Gender mainstreaming requires cross-agency working relationships because these implementers' functions are interdependent. Clear role distribution and effective performance of institutional functions are therefore important for policies involving multiple government organizations (Ilham & Velianto, 2022; Harirah et al., 2023; Maharani et al., 2023).

Gender-responsive planning and budgeting (GRPB) provides an operational mechanism for integrating a gender perspective into programs and budgets across provincial government agencies. GRPB uses the Gender Analysis Pathway (GAP) to identify disparities in access, participation, control, and benefits. The results are documented in a Gender Budget Statement (GBS), which connects gender-related problems, planned interventions, and budget allocations. A gender-responsive budget refers to the budget for programs, activities, or subactivities developed based on this analysis. The East Kalimantan Provincial Government also uses Klik SiGen for technical assistance, document collection, data management, and GRPB reporting. GAP, GBS, gender-responsive budgets, and Klik SiGen constitute an interconnected set of instruments within planning and budgeting processes across provincial government agencies (Ilham & Velianto, 2022; Kertati, 2022; Tazkia et al., 2022; Ndamayilu et al., 2024).

The degree of gender mainstreaming institutionalization is associated with the performance of institutional structures, implementer capacity, and organizational practices. Coordination requires clear authority, information flows, responsibility distribution, and continuity of action. Implementer capacity includes understanding gender concepts, identifying disparities, skills in preparing GAP and GBS documents, and connecting analysis with programs and budgets. Studies of regional governments have identified institutional fragmentation, uneven role distribution, limited understanding, and uneven implementer capacity (Kusumawardhani et al., 2021; Nurdin, 2022; Harirah et al., 2023; Hanani et al., 2025). Institutionalization is also associated with leadership support, organizational culture, and the ability of institutional structures to carry out formal mandates through governmental work processes (Ylöstalo, 2016; Takayasa, 2023; Caywood & Darmstadt, 2024; Musfiroh & Mubarak, 2024).

GRPB implementation encompasses interconnected administrative and substantive dimensions. Preparing GAP and GBS documents, calculating gender-responsive budgets, uploading documents, and reporting establish regular organizational procedures. At the substantive level, gender analysis is used to identify problems, formulate activities, determine targets, and allocate budgets. The percentage of the gender-responsive budget represents the amount of funding recorded as gender-responsive. The substantive quality of GRPB implementation depends on the relationship between gender analysis results, program choices, and budget decisions. Applications and technical guidelines function through users' capabilities and working relationships among implementers. The availability of instruments, user capacity, and the degree of implementation are important elements of gender mainstreaming and GRPB at the regional level (Kusumawardhani et al., 2021; Siswiraningtyas & Yuhertiana, 2021; Takayasa, 2023; Hazhiyah et al., 2025).

Studies on the institutionalization of gender mainstreaming identify commitment, organizational culture, leadership, and acceptance of responsibility as important elements of implementation (Ylöstalo, 2016; Caywood & Darmstadt, 2024; Musfiroh & Mubarak, 2024). Research on policy coordination addresses role distribution and working relationships among implementers (Tazkia et al., 2022; Harirah et al., 2023; Hanani et al., 2025). Studies of implementer capacity examine gender understanding and the skills of government personnel (Kusumawardhani et al., 2021; Nurdin, 2022; Takayasa, 2023). Other studies analyze GAP, GBS, gender-responsive budgets, and the integration of gender mainstreaming into planning and budgeting processes (Siswiraningtyas & Yuhertiana, 2021; Ilham & Velianto, 2022; Kertati, 2022; Hazhiyah et al., 2025). In East Kalimantan, Istamala et al. (2026) analyzed gender mainstreaming implementation through coordination, human resources, institutional arrangements, Klik SiGen, and gender-responsive budgets. The present study builds on that analysis by examining institutional coordination, the distribution of implementer capacity, and the use of GRPB instruments as interconnected components of institutionalization. Its novelty lies in explaining mutually reinforcing relationships among uneven role distribution, uneven capacity, and dependence on assistance in instrument use. These relationships produce an empirical pattern of institutionalization characterized by the dominant functions of a driving organization.

This study analyzes the institutionalization of gender mainstreaming in regional development planning and budgeting in East Kalimantan Province through institutional coordination, implementer capacity, and the use of GRPB instruments. The analysis focuses on relationships among institutional structures, the distribution of implementer capacity, and instrument-use practices in producing a pattern of gender mainstreaming institutionalization. Theoretically, the study develops the discussion of cross-sector policy institutionalization by examining relationships among structure, capacity, and organizational practices. Practically, the analysis provides a basis for strengthening role distribution, broadening the distribution of government personnel

capacity, and improving GRPB implementation in regional development planning and budgeting.

METHOD

This field study employed a qualitative descriptive approach to analyze the institutionalization of gender mainstreaming in regional development planning and budgeting (Creswell & Poth, 2018). The study was conducted from February to June 2026 within the East Kalimantan Provincial Government. The East Kalimantan Provincial Office of Women's Empowerment and Child Protection served as the primary data collection site. The unit of analysis was the institutionalization of gender mainstreaming, examined through three areas: institutional coordination, implementer capacity, and the use of GRPB instruments. These areas were used to analyze relationships among organizations, implementers, and working instruments in gender mainstreaming.

Informants were purposively selected based on their direct involvement, knowledge, experience, and responsibilities in gender mainstreaming and GRPB implementation. They consisted of the head of the Women's Quality of Life Division, the acting head of the East Kalimantan Provincial Office of Women's Empowerment and Child Protection, and a staff member of the Women's Quality of Life Division who served as a Klik SiGen operator. Their institutional positions involved interorganizational relations, organizational management, capacity development, technical assistance for provincial government agencies, application operation, GRPB document management, gender-responsive budget compilation, and preparation of reporting materials.

Primary data were collected through in-depth interviews and observations (Spradley, 2016). The interviews addressed the roles of the East Kalimantan Provincial Office of Women's Empowerment and Child Protection, the Gender Mainstreaming Working Group, the Gender Mainstreaming Driver Team, the Regional Development Planning Agency, the Regional Financial and Asset Management Agency, the Inspectorate, and gender mainstreaming focal points in provincial government agencies. The interviews also covered participation in technical training, the ability to prepare GAP and GBS documents, technical assistance, and the operational sequence of Klik SiGen. Observations focused on GRPB technical assistance activities, the use of communication channels, performance of institutional functions, focal points' independence in preparing documents, and the division of responsibilities among implementers. Secondary data were obtained from decisions establishing institutional bodies, technical training participant lists, GRPB technical guidelines, Klik SiGen operating procedures, gender-responsive budget compilations, and gender-responsive budget reports submitted to the regional secretary.

Analysis began during data collection. Interview transcripts were segmented into meaning units while preserving the context of each statement. The meaning

units were then selected according to the unit of analysis and grouped into themes of coordination, capacity, and instrument use. Coordination analysis covered actors' institutional positions, role distribution, working relationships, and function performance. Capacity analysis covered knowledge, technical skills, experience in technical training, and the distribution of capabilities. Instrument analysis covered relationships among potential budget ceilings, preparation of GAP and GBS documents, uploads through Klik SiGen, gender-responsive budget compilation, and reporting. The findings from each theme were then synthesized to explain the pattern of gender mainstreaming institutionalization (Braun & Clarke, 2021).

Data trustworthiness was maintained through cross-checking across sources and data collection methods (Miles et al., 2014). Informants' statements were compared with observations and documents concerning the same processes. Differences among statements were analyzed according to the informants' institutional positions, scope of involvement, timing of activities, and the type of work described. The study observed informed consent, confidentiality of personal information, and accuracy in presenting informants' statements. The findings did not include personal identifiers. Interview sources were identified by position to show the relationship between each informant's institutional role and the substance of the information provided. Direct quotations were selected for analytical relevance and translated while preserving the substantive meaning of the original statements.

RESULTS AND DISCUSSION

A. Implementation of Institutional Coordination in Gender Mainstreaming

Institutional coordination requires alignment of decisions and actions among implementers with different functions. Bouckaert et al. (2010) describe coordination as both a process of aligning actions across organizations and an outcome of interrelated organizational actions. The East Kalimantan Provincial Government established its implementation structure through Decision of the Governor of East Kalimantan Number 474.24/K.503/2022 on the Gender Mainstreaming Working Group, Decision of the Governor of East Kalimantan Number 100.3.3.1/K.360/2023 on the Designation of Gender Mainstreaming Focal Points in Provincial Government Agencies, and Decision of the Governor of East Kalimantan Number 463/K.238/2019 on the Gender Mainstreaming Driver Team. This structure assigns technical and Working Group secretariat functions to the East Kalimantan Provincial Office of Women's Empowerment and Child Protection, planning coordination to the Regional Development Planning Agency, provision of potential budget ceilings to the Regional Financial and Asset Management Agency, oversight to the Inspectorate, and GRPB document preparation to focal points in provincial government agencies. These formal roles provide the institutional basis for coordination in planning, budgeting, technical assistance, and oversight.

Working relationships among implementers are interdependent. The office works with focal points in preparing GRPB documents. Gender analysis results are then linked to the planning functions of the Regional Development Planning Agency, the provision of potential budget ceilings by the Regional Financial and Asset Management Agency, and oversight of documents by the Inspectorate. Relationships among these functions determine how formal roles are implemented through collective action. Different organizational functions require working relationships that coordinate stages of policy implementation (Maharani et al., 2023). Harirah et al. (2023) also distinguish institutional structures from the actual implementation of coordination among actors.

Operational coordination takes place through annual information dissemination, assistance in document preparation, technical assistance clinics, monitoring, Klik SiGen, and communication through the GRPB WhatsApp group. The head of the Women's Quality of Life Division explained that the office provides annual information dissemination and assistance to focal points from the planning and program units of provincial government agencies. The acting head of the office also described advocacy, information dissemination, technical assistance clinics, monitoring, and evaluation conducted by the office together with the Gender Mainstreaming Driver Team. Observations showed focal points' involvement in assistance through Klik SiGen and the use of the GRPB WhatsApp group to expedite information exchange. These mechanisms demonstrate operational coordination in which the office has a dominant role in initiation and facilitation. Sustainable interorganizational coordination is associated with the distribution of responsibilities, communication, and repeated collaborative work (Siswiraningtyas & Yuhertiana, 2021; Arafat et al., 2022; Wahyudi & Elanda, 2023).

The performance of the Gender Mainstreaming Working Group demonstrates a distinction between establishing an institutional structure and performing institutional roles. Observations showed that the Working Group had not adequately performed its duties and responsibilities and lacked a sufficiently developed understanding of gender concepts. Gender mainstreaming responsibilities were still regarded as additional work undertaken primarily to meet administrative formalities. This finding is consistent with the statement of the head of the Women's Quality of Life Division:

"We have established the East Kalimantan Provincial Gender Mainstreaming Working Group, but it has not yet performed effectively. Cross-sector coordination remains largely a formality and is dominated by the East Kalimantan Provincial Office of Women's Empowerment and Child Protection, which serves as the Working Group secretariat. The Regional Development Planning Agency, as chair of the Gender Mainstreaming Driver Team, has not yet fully integrated gender issues into strategic planning documents such as the Regional Medium-Term Development Plan and the Regional Government Work Plan. In addition,

the Planning Agency has not yet tagged gender-responsive programs and activities. The Regional Financial and Asset Management Agency only provides potential budget ceilings for provincial government agencies when requested by the Office. The quality of GRPB documents prepared by each agency is reviewed only by the Office.” (Interview, June 4, 2026)

The establishment of the Gender Mainstreaming Working Group has provided an institutional structure, while the office continues to perform a substantial share of the coordination function. Institutionalization depends not only on formal structures but also on the repeated performance of assigned roles and coordinated actions among implementers. Studies in other regions identify formal mandates and institutional structures alongside fragmented coordination or an orientation toward administrative compliance (Musfiroh & Mubarak, 2024; Hanani et al., 2025). Effective working relationships therefore determine whether formal structures perform their intended institutional functions.

Different levels of contribution are also evident within the Gender Mainstreaming Driver Team. The acting head of the office stated that the office and the Driver Team conduct monitoring and evaluation jointly. The head of the Women’s Quality of Life Division explained that the Regional Development Planning Agency had not yet fully integrated gender issues into the Regional Medium-Term Development Plan and Regional Government Work Plan. The Regional Financial and Asset Management Agency provides potential budget ceilings after receiving requests from the office but has not participated in monitoring and evaluation. Observations also showed that coordination and division of responsibilities within the Driver Team remained suboptimal and were still dominated by the office. These differences in contribution indicate that joint activities have taken place, but operational responsibilities remain unevenly distributed. Bureaucratic structures support policy implementation through coordination and collaboration among implementing actors (Tazkia et al., 2022; Said et al., 2024).

The office’s dominant role is also associated with interpreting gender mainstreaming as a sectoral responsibility. The head of the Women’s Quality of Life Division explained that some provincial government agencies still regard gender equality as the office’s responsibility. The informant also associated the concentration of work within the office with oversight and evaluation by provincial leaders and the official responsible for the Gender Mainstreaming Working Group:

“At present, the Gender Mainstreaming Working Group is still not functioning effectively. The Regional Development Planning Agency, as chair of the Working Group, has not performed its coordinating function at the planning stage, particularly budget tagging for gender-responsive programs across provincial government agencies. The Regional Financial and Asset Management Agency, as part of the Gender Mainstreaming Driver Team, provides potential budget ceilings only when the Office requests them. It has never been involved in monitoring and evaluation.

The limited awareness within the gender mainstreaming institutional team is caused by the absence of oversight and evaluation by provincial leaders or the official responsible for the Working Group, which has resulted in the concentration of responsibilities within the Office.” (Interview, June 4, 2026)

Leadership support is associated with the acceptance and performance of gender mainstreaming responsibilities because the policy involves multiple provincial government agencies (Nurdin, 2022). Interactions among implementers also influence how allocated authority is exercised within government administration (Azizah et al., 2026). The office’s dominant function is therefore associated with a sectoral interpretation of gender mainstreaming, uneven organizational contributions, and limited oversight of role implementation.

The findings show that coordination already has formal structures, communication mechanisms, and coordination and assistance activities. However, operational responsibilities remain unevenly distributed. The office performs driving, assistance, liaison, and operational monitoring functions, while other actors contribute with different levels of intensity. This analysis builds on Istamala et al. (2026) on gender mainstreaming coordination in East Kalimantan by explaining the office’s dominant functions. Uneven role distribution is associated with uneven implementer capacity. This relationship provides the basis for examining each actor’s capacity to implement gender mainstreaming and GRPB.

B. Distribution of Implementer Capacity for Gender Mainstreaming and GRPB

Implementer capacity determines the ability to perform assigned roles in gender mainstreaming and GRPB. Analytical capacity concerns the ability to understand gender-related problems and use that understanding as a basis for planning. Operational capacity concerns the ability to apply analysis through working instruments and organizational relationships (Wu et al., 2018). In GRPB implementation, these capacities include an understanding of gender mainstreaming, skills in preparing GAP and GBS documents, experience in technical training, the ability to assist, and the distribution of capabilities among implementers.

Internal capacity within the office shows that technical experience remains unevenly distributed. The head of the Women’s Quality of Life Division stated that six office personnel had participated in GRPB technical training. The 2024 technical training participant list recorded two office personnel as participants in that particular activity. The informant’s statement describes the technical training experience accumulated by office personnel, whereas the 2024 document records participation in one specific training activity. Both sources indicate that technical experience remains concentrated among a limited number of personnel. Limited numbers of government personnel with gender analysis skills have also been

identified in gender mainstreaming and GRPB implementation in other regional governments ([Kusumawardhani et al., 2021](#); [Tazkia et al., 2022](#); [Hazhiyah et al., 2025](#)).

Uneven capacity is also evident in GAP and GBS preparation, which remains concentrated within the Women's Quality of Life Division. The Division possesses technical GRPB skills, while each program unit has direct knowledge of its program substance, targets, and operational constraints. The acting head of the office described this condition and the planned effort to broaden capacity across the office:

"In the future, the Office will ask each division and the secretariat to send two staff representatives to GRPB training. So far, the Office's GAP and GBS have not been optimal, and responsibility for preparing them has been assigned only to the Women's Quality of Life Division, even though each division has the best understanding of the potential and constraints related to its own work." (Interview, June 4, 2026)

The planned capacity development is intended to expand gender analysis skills to units responsible for substantive programs. The head of the Women's Quality of Life Division also explained a plan to request at least two representatives from each provincial government agency to participate in GRPB technical training and to propose an increase in participant quotas to the Human Resources Development Agency. This plan covers both internal capacity development within the office and broader capacity distribution across provincial government agencies. Clear responsibilities and skill development are mutually supportive elements in preventing gender mainstreaming responsibilities from becoming concentrated among a limited group of implementers ([Arafat et al., 2022](#)).

Cross-agency capacity development has been conducted through cooperation between the office and the Human Resources Development Agency in providing GRPB technical training. The acting head of the office explained that the activity aims to improve provincial government agencies' ability to prepare gender-responsive budgets. Technical training is complemented by operational assistance during GAP and GBS preparation. The relationship among technical training, clear responsibilities, and institutional cooperation supports applying knowledge in planning and budgeting processes ([Siswiraningtyas & Yuhertiana, 2021](#); [Ndamayilu et al., 2024](#)). Capacity development therefore encompasses formal learning and applying skills in organizational work.

Technical capacity is also associated with the functions of the Gender Mainstreaming Driver Team. Monitoring and evaluation require the ability to analyze relationships among gender analysis, program choices, and budget allocations. The acting head of the office described the competence of team members as follows:

"The Gender Mainstreaming Driver Team is the technical team responsible for monitoring and evaluating gender mainstreaming implementation in East Kalimantan provincial government agencies. Its members should hold certificates of technical competence in gender mainstreaming and GRPB to support oversight and evaluation. In practice, many members of the Driver Team have not attended this technical training. The Human Resources Development Agency should also include technical understanding of gender mainstreaming in competency development for Echelon II officials because these officials hold policymaking authority within their respective agencies. If the heads of provincial government agencies understand the importance of gender issues, the gender mainstreaming focal point teams under them will also be able to perform their responsibilities more effectively." (Interview, June 4, 2026)

The statement indicates uneven experience in competency development among members of the Gender Mainstreaming Driver Team. The distribution of technical capacity is linked to the team's ability to provide assistance, monitoring, and evaluation of gender mainstreaming and GRPB. Limitations in understanding and technical skills among driving and implementing actors have also been identified in other regional government contexts ([Ylöstalo, 2016](#); [Takayasa, 2023](#)). Technical competence is important because GRPB monitoring addresses not only document completeness but also the relationship between analytical results, programs, and budgets.

Observations showed differences in capacity between the Gender Mainstreaming Working Group and the focal points. Members of the Working Group did not yet demonstrate a sufficiently developed understanding of gender concepts, and they still regarded gender mainstreaming responsibilities as additional work undertaken to meet administrative formalities. Focal point performance was assessed as relatively adequate, but GAP and GBS preparation still depended on assistance from the office. These findings indicate two distinct dimensions of capacity. Conceptual understanding is associated with the acceptance of gender mainstreaming responsibilities, while the ability to prepare GAP and GBS documents is associated with technical independence. Understanding, leadership, and organizational culture influence the acceptance and implementation of gender mainstreaming in organizational work ([Nurdin, 2022](#); [Caywood & Darmstadt, 2024](#)).

The distribution of capabilities across the office, the Gender Mainstreaming Driver Team, the Gender Mainstreaming Working Group, and focal points creates dependence on units with greater technical experience. Knowledge and skills become organizational resources when they are distributed across more than one individual or unit and repeatedly applied in organizational activities ([Scott, 2013](#)). Formal implementation structures also require sufficient capacity for assigned roles to be performed substantively ([Musfiroh & Mubarok, 2024](#);

Hanani et al., 2025). These findings build on Istamala et al. (2026) on human resource limitations in East Kalimantan by identifying uneven capacity within and across organizations. This uneven distribution of capacity is associated with implementers' independence and the degree of GRPB instrument implementation.

C. Implementation of GRPB Instruments in Planning and Budgeting

GRPB instruments connect the identification of gender-related problems with program formulation and budget allocation. The operational sequence in East Kalimantan includes providing potential budget ceilings, preparing GAP and GBS documents, uploading documents through Klik SiGen, compiling gender-responsive budgets, and reporting to the regional secretary. GAP serves as an analytical instrument, while GBS links the analytical results to program budgets (Ilham & Velianto, 2022; Tazkia et al., 2022). The degree of GRPB implementation depends on relationships among these stages and the use of analytical results in planning and budgeting processes across provincial government agencies.

The sequence begins with the provision of potential budget ceilings. The head of the Women's Quality of Life Division and the Klik SiGen operator explained that, at the beginning of each year, the office requests the potential budget ceiling for each provincial government agency from the Regional Financial and Asset Management Agency. Decision of the Governor of East Kalimantan Number 463/K.238/2019 assigns the provision of potential budget ceilings to the Regional Financial and Asset Management Agency. This division of responsibilities corresponds with the data request procedure between the office and the Financial and Asset Management Agency during the initial stage of GRPB preparation. These potential budget ceilings subsequently provide the basis for calculating gender-responsive budgets.

Once the potential budget ceilings are available, the office prepares a circular letter from the regional secretary instructing provincial government agencies to prepare GRPB documents and upload them through Klik SiGen. The Klik SiGen operator described the sequence as follows:

"At the beginning of each year, the East Kalimantan Provincial Office of Women's Empowerment and Child Protection sends a letter to the Regional Financial and Asset Management Agency requesting the potential budget ceiling for each provincial government agency as a basis for calculating the gender-responsive budget. The Office then prepares a circular letter from the Regional Secretary instructing all agencies within the East Kalimantan Provincial Government to prepare GRPB documents and upload them to Klik SiGen using the potential budget ceilings provided by the Regional Financial and Asset Management Agency as the basis for calculation. The submitted data are then used to calculate the percentage of East Kalimantan's gender-responsive budget, which is subsequently reported to the Regional Secretary." (Interview, June 8, 2026)

This sequence includes providing potential budget ceilings, preparing documents, uploading them, calculating the gender-responsive budget, and reporting within a single administrative procedure. At the analytical stage, GAP identifies gender disparities, while GBS links the analytical results to program and budget choices. Integrating gender mainstreaming into the development cycle requires coordination among institutional arrangements, human resources, budgets, and analytical instruments (Kertati, 2022). Gender analysis results are used in planning and budgeting to determine activity priorities and resource allocations (Ndamayilu et al., 2024).

Klik SiGen supports technical assistance, document uploads, gender-responsive budget compilation, and preparation of reporting materials. Its use is supported by Decision of the Governor of East Kalimantan Number 463/K.287/2020 on the Establishment of the GRPB Clinic Management Team, the GRPB Technical Guidelines, and the Klik SiGen operating procedures. The Klik SiGen operator described the application's functions as follows:

"Klik SiGen makes it easier for us to assist in preparing GAP and GBS documents through the application. It also helps us compile annual budget achievement data. The gender-responsive budget achievement data also facilitate the preparation of reports for the Regional Secretary."
(Interview, June 8, 2026)

Klik SiGen is used together with technical assistance clinics and communication through the GRPB WhatsApp group. Observations showed focal points from various provincial government agencies involved in GRPB assistance through the application. Focal points continued to require assistance from the office in preparing GAP and GBS documents. Klik SiGen therefore functions as both an operational GRPB instrument and a medium for technical assistance. Assistance strengthens the use of policy instruments (Azizah et al., 2026). Independent instrument use is also associated with users' ability to apply gender analysis (Kusumawardhani et al., 2021; Hazhiyah et al., 2025).

Gender-responsive budget compilation constitutes an administrative output of Klik SiGen use. The Semester II 2025 Gender-Responsive Budget Report was submitted through the letter of the Head of the East Kalimantan Provincial Office of Women's Empowerment and Child Protection Number 400.2.2.3/289/DP3A-IV/IV/2026. The report recorded a gender-responsive budget of IDR 6,837,865,262,712.00, representing 59.90% of the total potential 2025 regional budget ceiling. Data had been submitted by 32 of 37 provincial government agencies. These figures reflect regular data collection, calculation, and reporting processes and show the extent of agency participation in Klik SiGen.

The percentage of the gender-responsive budget indicates the amount of funding recorded as gender-responsive. The substantive quality of GRPB depends

on accurate identification of gender disparities, the relationship between GAP and GBS, and the integration of analysis with programs and budgets. The Semester II 2025 report also notes the Inspectorate's oversight of GRPB document quality. Calculating the gender-responsive budget and reviewing document quality therefore perform different functions within the GRPB sequence. Distinguishing administrative outputs from substantive use is necessary to assess the influence of GRPB instruments on program content rather than only on document production and reporting (Takayasa, 2023; Musfiroh & Mubarak, 2024).

The relationship between GRPB and planning processes also includes the tagging of gender-responsive programs and activities. The head of the Women's Quality of Life Division explained that the Regional Development Planning Agency had not yet conducted such tagging regularly. GRPB implementation has become regular in document preparation, assistance, uploading, compilation, and reporting. However, the tagging of programs in planning documents has not been implemented regularly. Technical guidelines perform a substantive function through their repeated use in organizational work (Ylöstalo, 2016). Organizational culture and practices also influence how instruments are implemented in governmental processes (Caywood & Darmstadt, 2024).

Requests for potential budget ceilings, issuance of instructions, preparation of GAP and GBS documents, assistance, uploading, compilation, and reporting are repeated and have established an administrative GRPB routine. Repeated activities and resource support contribute to the stability of organizational practices (Scott, 2013). The degree of substantive implementation is associated with implementers' ability to use gender analysis independently and integrate it with program and budget decisions. In East Kalimantan, administrative procedures are more consistently established than independent instrument use and integration with planning processes. These findings build on Istamala et al. (2026) by analyzing the sequence of instrument use and distinguishing administrative outputs from substantive GRPB functions. A synthesis of coordination, capacity, and instrument implementation subsequently explains the pattern of gender mainstreaming institutionalization.

D. Pattern of Gender Mainstreaming Institutionalization Based on Coordination, Capacity, and Instrument Use

Institutional coordination, implementer capacity, and instrument use show different degrees of development. Institutional structures and formal role distributions have been established. Working relationships operate through information dissemination, technical assistance, monitoring, Klik SiGen, and operational communication. Contributions among implementers remain uneven, technical capacity is unevenly distributed, and focal points continue to require assistance in preparing GAP and GBS documents. GRPB has established routine

practices of uploading, compilation, and reporting. Integration of GRPB with program tagging and budget decisions has not developed to the same degree. These conditions demonstrate different levels of development across structure, capacity, and organizational practice.

The office's dominant function is associated with these three elements. Uneven role implementation results in the office performing a substantial share of coordination and assistance activities. Uneven technical experience is associated with focal points and other implementers continuing to depend on the office for assistance. GRPB document preparation and the use of Klik SiGen also rely on operational support from the office. In this study, the driving organization refers to the organization that empirically performs the largest share of operational functions, including coordination, capacity development, technical assistance, instrument use, compilation, and reporting. Under this empirical pattern, the office functions as the driving organization without altering the formal distribution of authority among implementing actors.

From an institutional perspective, the regulative pillar is indicated by the existence of an institutional basis, distribution of roles, and working procedures. The normative pillar concerns acceptance of gender mainstreaming as a shared responsibility across provincial government agencies. This responsibility is not yet implemented evenly. The cultural-cognitive pillar concerns shared understanding of gender mainstreaming and how implementers interpret institutional responsibilities. Interpreting gender mainstreaming as the office's responsibility, limited understanding of gender concepts, and viewing it as additional administrative work indicate limited shared understanding. The ability to prepare GAP and GBS documents constitutes part of implementers' technical capacity, which also remains unevenly distributed. The regulative, normative, and cultural-cognitive pillars are associated with organizational activities and resources in institutionalization processes (Scott, 2013). Gender mainstreaming institutionalization encompasses both establishing structures and sustaining the implementation of organizational practices (Caywood & Darmstadt, 2024). These practices continue to vary in terms of actors' performance and the degree of implementation (Musfiroh & Mubarak, 2024).

This study's analytical contribution is explaining the mutually reinforcing relationships among role distribution, capacity distribution, and instrument use. Structure determines the actors involved and their respective functions. Capacity determines implementers' ability to perform these functions. Instruments indicate how these functions are implemented in planning and budgeting processes. Uneven implementation of responsibilities is associated with uneven technical experience across the office and other implementing actors. Uneven capacity is associated with continued dependence on assistance to use instruments. This dependence, in turn,

increases the office's dominant coordination role. Gender mainstreaming in East Kalimantan has established institutional structures, coordination mechanisms, capacity development processes, and routines for instrument use. However, the distribution of responsibilities, capacities, and independent GRPB implementation has not developed to the same degree. These conditions produce an empirical pattern of institutionalization dominated by the office as the driving organization.

CONCLUSIONS AND SUGGESTIONS

The institutionalization of gender mainstreaming in regional development planning and budgeting in East Kalimantan Province demonstrates an empirical pattern dominated by the East Kalimantan Provincial Office of Women's Empowerment and Child Protection as the driving organization. Implementation structures, formal role distribution, coordination activities, capacity development, analytical instruments, Klik SiGen, and reporting outputs have become components of gender mainstreaming implementation. Uneven implementation of responsibilities is associated with uneven technical experience. Uneven capacity is also associated with continued dependence on assistance to use instruments. This dependence, in turn, increases the office's coordination role. These mutually reinforcing relationships show that the degree of institutionalization is associated with working relationships among implementers, capacity distribution, acceptance of responsibility, and instrument use in planning and budgeting processes.

Field data were obtained primarily from implementers within the office, observations, and supporting documents. Future research should directly include perspectives from the Regional Development Planning Agency, the Regional Financial and Asset Management Agency, the Inspectorate, members of the Gender Mainstreaming Driver Team, and focal points from different provincial government agencies to compare variations in implementation across organizations. Future research should also assess the quality of GAP and GBS documents and their relationship with program formulation, budget allocation, activity implementation, and the distribution of development benefits. Comparative research across provinces is also needed to examine patterns of institutionalization dominated by a driving organization in different regional government contexts.

Institutional strengthening should focus on implementing formally assigned roles. The Gender Mainstreaming Working Group and the Gender Mainstreaming Driver Team require periodic work plans specifying activities, responsible actors, outputs, implementation schedules, and monitoring mechanisms. Provincial leadership should ensure that each actor regularly performs its assigned responsibilities. Capacity development should cover gender concepts, GAP and GBS preparation, Klik SiGen use, technical assistance, monitoring, and evaluation. Capacity assessment should provide the basis for selecting participants, determining training content, and designing

subsequent assistance so that GRPB skills are distributed across planning units and program-responsible units.

Strengthening GRPB instruments should prioritize relationships among GAP, GBS, programs, and budgets. Document review should assess the accuracy of disparity identification, appropriateness of interventions, clarity of targets, and the relationship between analysis and budget allocation. Gender-responsive budget reporting should distinguish administrative achievements from document quality so budget amounts are assessed alongside the quality of the underlying analysis. Further development of Klik SiGen should integrate document preparation, review, revision, and reporting processes. Clear implementation of the respective responsibilities of the East Kalimantan Provincial Office of Women's Empowerment and Child Protection, the Regional Development Planning Agency, the Regional Financial and Asset Management Agency, and the Inspectorate is necessary to strengthen GRPB integration into regional development planning and budgeting.

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