International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

Analysis of Gender Mainstreaming Implementation in Sustainable Development Goals (SDGs) Policy In Bandung City

Anisa Nurhopipah Disastra[1], Lydia Rosintan S.[2]

[1,2] Universitas Trisakti

Abstract

The implementation of Gender Mainstreaming (PUG) through Gender-Responsive Planning and Budgeting (PPRG) and Gender-Responsive Budgeting (ARG) represents a government strategy to achieve equitable, inclusive, and sustainable development. This study aims to analyze the implementation of PPRG and ARG in supporting sustainable development in Bandung City, examine their contribution to women's empowerment, and identify factors influencing the effectiveness of their implementation in supporting the achievement of Sustainable Development Goals (SDGs) Goal 5: Gender Equality. The study employs a qualitative approach using a descriptive method. The results indicate that the implementation of PPRG through ARG in Bandung City has been integrated into the regional development planning and budgeting system via the formulation of the Gender Analysis Pathway (GAP) and Gender Budget Statement (GBS). The implementation of ARG contributes to enhancing women's capacity and economic independence, expanding access to public services, and increasing women's participation in development. Implementation effectiveness is influenced by supporting factors such as government commitment, institutional coordination, and the application of PPRG within the planning system. The study concludes that the implementation of PPRG and ARG in Bandung City has served as a strategic instrument in supporting the achievement of SDGs Goal 5 by strengthening gender equality and women's empowerment. However, implementation effectiveness still requires strengthening through capacity building for government officials, optimizing the use of disaggregated data, enhancing coordination across regional agencies, and increasing women's representation in decision-making processes, ensuring that development benefits are realized in a more equitable, inclusive, and sustainable manner.

Keywords: ***Gender Mainstreaming, Gender-Responsive Planning and Budgeting, Gender-Responsive Budgeting, Women's Empowerment, Sustainable Development, SDGs Goal 5***

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

INTRODUCTION

Sustainable development is defined as development that is able to meet the needs of the present generation without compromising the ability of future generations to meet their own needs (WCED, 1987). As a form of global commitment to sustainable development, the United Nations established the Sustainable Development Goals (SDGs) in 2015, which carries the "leave no one behind" principle to ensure all community groups obtain equal opportunities without experiencing discrimination (United Nations, 2015; UNDP, 2023). One of the main goals in the SDGs is Goal 5 (Gender Equality), showing that development will not run optimally if inequality between women and men persists; thus, increasing women's participation can drive economic growth and strengthen governance quality (UN Women, 2023; World Bank, 2024; OECD, 2023).

The Government of Indonesia established Gender Mainstreaming (PUG) as a national development strategy through Presidential Instruction Number 9 of 2000 (Kementerian Dalam Negeri, 2011; Kementerian PPPA, 2021). The success of this policy implementation is measured by the ability of implementing organizations to achieve policy goals through resource support, effective communication, implementer disposition, and a supportive environment (Van Meter & Van Horn, 1975; Agustino, 2020; Subarsono, 2021). As a form of practical application, the government implements Gender-Responsive Planning and Budgeting (PPRG). Gender-Responsive Budgeting (ARG) functions as a fiscal policy instrument that evaluates and improves fiscal policy to connect gender mainstreaming commitments with actual development implementation (Sharp, 2003; Budlender, 2005; Elson, 2006).

The Bandung City Government has integrated this gender perspective into various development planning documents to achieve inclusive development (RPJMD Kota Bandung 2025–2029; BPS Kota Bandung, 2024). However, a paradox remains evident. The Gender Development Index (IPG) of Bandung City in 2023 reached 94.71, while the Gender Empowerment Index (IDG) in 2024 remained lower in the 70s range (BPS Kota Bandung, 2024). This gap indicates that the increase in development access has not fully resulted in substantive women's empowerment in decision-making and strategic resource control. From the Capability Approach perspective, development must expand real opportunities so that women can develop their potential and actively participate in the political and economic spheres (Sen, 1999; Alkire, 2005). Furthermore, Intersectional Feminism explains that the inequality experienced by women cannot be understood solely based on sex, but is influenced by various intersecting social identities (Crenshaw, 1989; Cho, Crenshaw, & McCall, 2013).

Most previous studies have primarily analyzed gender mainstreaming from the aspects of regulation, institutions, and development indicators, while studies evaluating

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

Gender-Responsive Budgeting as the main instrument of policy implementation remain limited. Therefore, this article analyzes the implementation of Gender-Responsive Budgeting in supporting sustainable development in Bandung City and its contribution to women's empowerment, functioning as the bridge between policy formulation and actual development outcomes (Van Meter & Van Horn, 1975; Sharp, 2003; Kementerian PPPA, 2021).

METHOD

This study employed a qualitative approach with a descriptive method to analyze the implementation of Gender Mainstreaming (PUG) in sustainable development in Bandung City. The implementation was analyzed using the Policy Implementation Theory by Van Meter and Van Horn (Agustino, 2020) as the grand theory. Furthermore, the implementation results were analyzed using Amartya Sen's Capability Approach (1999) to explain the relationship between policy implementation and women's empowerment, and Kimberlé Crenshaw's Intersectional Feminism (1989) to identify structural factors influencing policy effectiveness. The unit of analysis encompassed policies and regulations, policy implementation actors, and the results of policy implementation.

The research was conducted at the Bandung City Government, West Java Province, from February 2025 to July 2026. The informants were determined using a purposive sampling technique based on their knowledge, authority, experience, and direct involvement in implementing Gender Mainstreaming. This study involved seven informants representing diverse perspectives, consisting of elements from the regional government, legislature, academics, civil society organizations, and women's economic empowerment facilitators.

Data collection was conducted using three complementary techniques: semi-structured interviews, documentation study, and non-participant observation. Semi-structured interviews were utilized to explore information regarding the policy implementation process, the execution of Gender-Responsive Planning and Budgeting (PPRG), and the factors influencing its effectiveness. The documentation study analyzed regulations, development planning documents, Gender Analysis Pathway (GAP), Gender Budget Statement (GBS), Gender-Responsive Budgeting (ARG), and statistical reports published by the Central Statistics Agency (BPS). Non-participant observation was utilized to supplement the data through direct observation of institutional conditions and coordination patterns among regional apparatus organizations.

To ensure data validity, this study employed source triangulation, technique triangulation, and member checking (Lincoln & Guba, 1985; Creswell & Poth, 2021). The data analysis utilized the Interactive Analysis Model developed by Miles, Huberman, and Saldaña (2020), which consists of data collection, data condensation, data display, and

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

conclusion drawing and verification. Furthermore, the data analysis process was assisted by NVivo 15 software for data management, coding, thematic grouping, and the visualization of relationships between themes, such as generating hierarchy charts to clarify the connections among actors, themes, and factors influencing Gender Mainstreaming implementation.

RESULTS AND DISCUSSIONS

Implementation of Gender Mainstreaming through Gender-Responsive Planning and Budgeting (PPRG) and Gender-Responsive Budgeting (ARG)

The regional government integrates gender indicators directly into the Regional Medium-Term Development Plan (RPJMD) and the Local Government Work Plan (RKPD). Rather than treating gender issues as a standalone sector managed by a single agency, the policy requires all Regional Apparatus Organizations (OPD) to employ the Gender Analysis Pathway (GAP) and Gender Budget Statement (GBS). The Gender-Responsive Budgeting (ARG) mechanism operates not as an isolated fund allocated solely for women, but as a fiscal approach designed to distribute resources equitably based on the specific gaps identified during the GAP and GBS analyses. Institutional layers actively support this mechanism, utilizing a cross-sectoral PUG Working Group (Pokja PUG), a Technical Team for PPRG, and designated Gender Focal Points within each OPD.

Interviews with regional planning officials and women's empowerment agency representatives reveal that coordination is primarily managed centrally, though execution heavily depends on the individual capacity of each apparatus. The NVivo 15 hierarchy chart emphasizes PPRG, ARG, and institutional coordination as the most dominant themes, reflecting that the practical execution across all agencies.

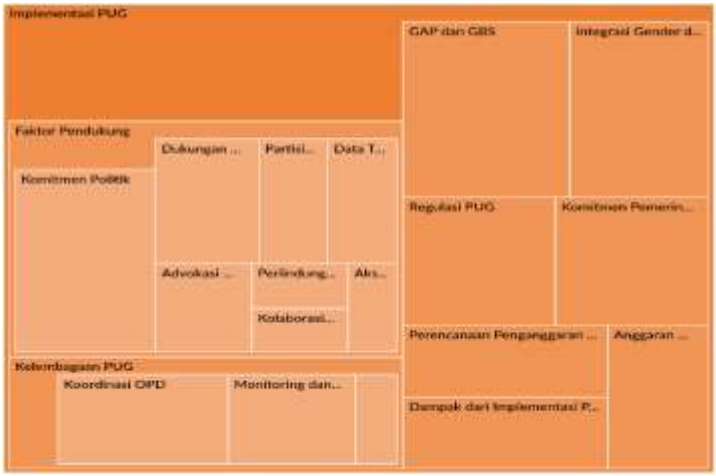


Figure 1. Hierarchy Chart of Gender Mainstreaming Implementation

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

Contribution of PPRG and ARG Implementation to Women's Empowerment

Implementation of PPRG and ARG manifests in tangible economic capacity-building and systemic protection programs. Field data and observations from MSME facilitators indicate an intensive focus on empowering female entrepreneurs through business mentoring, marketing facilitation, product certification, and capital access. Protection programs addressing physical, psychological, and economic violence are integrated as cross-sectoral development strategies rather than reactive, isolated services.

A distinct gap persists between initial access and substantive empowerment. The Gender Development Index (IPG) remains high, proving that women have robust access to education, health, and economic basics, yet the Gender Empowerment Index (IDG) is disproportionately lower. Legislative members and civil society activists point out that this discrepancy occurs because increased access to basic services has not seamlessly translated into higher representation for women in strategic decision-making or political leadership. The empowerment process remains stalled at the participation level, struggling to penetrate the highest tiers of structural control.

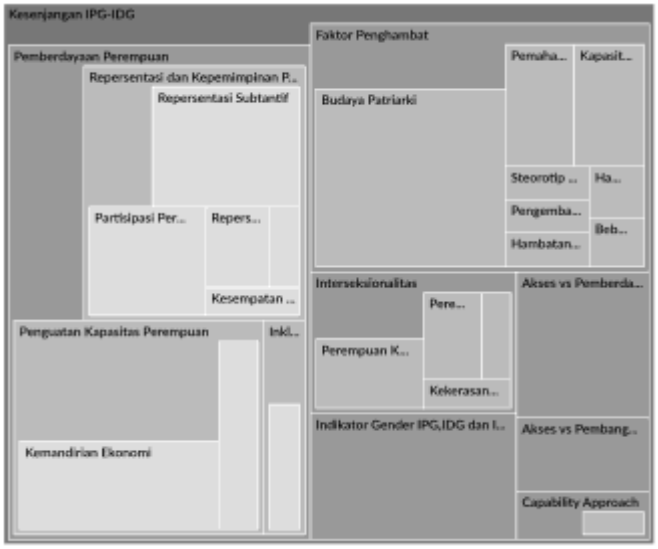


Figure 2. Hierarchy Chart of the Contribution of PPRG and ARG Implementation to Women's Empowerment

Factors Influencing the Effectiveness of PPRG and ARG Implementation

Several structural and technical factors dictate the success or failure of PPRG and ARG. Supporting elements include the strong legal basis derived from national instructions and local regulations, alongside the availability of sex-disaggregated data

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

through the local SIPATEN application. The integration of gender targets into the overarching RPJMD forces regional agencies to align their annual targets accordingly.

Significant barriers continue to impede optimal implementation. Academics and civil society representatives note a highly uneven understanding of gender analysis among regional apparatuses. Many agencies treat the creation of GAP and GBS as mere administrative checkboxes rather than analytical tools to solve actual community problems. ARG formulation sometimes happens after the core budgeting process has already started, rendering it a retroactive justification rather than a guiding framework. Patriarchal culture remains deeply entrenched, dictating social norms and stunting women's confidence to occupy public leadership roles. The NVivo analysis corroborates this tension, mapping the ongoing struggle between transformative goals and rigid bureaucratic habits.



Figure 3. Hierarchy Chart of PPRG and ARG Implementation in Supporting SDGs Goal 5

Policy Implementation Dynamics (Van Meter & Van Horn)

The transition from policy design to practical execution in Bandung City exposes the fragility of bureaucratic compliance. The standards and objectives for Gender Mainstreaming are firmly embedded in the RPJMD, yet the disposition of the implementers often subverts the policy's transformative potential. Many government apparatuses view the PPRG instruments—GAP and GBS—as heavy administrative

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

burdens rather than critical planning tools. This compliance-driven mindset results in standardized, repetitive program designs that fail to address the root causes of gender inequality.

Resource availability presents a distinct paradox. The institutional framework, including Pokja PUG and Focal Points, is comprehensively established, but the human capacity to execute rigorous gender analysis varies drastically across different departments. Communication between the coordinating agencies and the implementing bodies often devolves into technical instructions regarding document completion, entirely missing the substantive goals of the ARG. The economic, social, and political environment—characterized by lingering patriarchal norms—creates a persistent headwind, validating the theoretical assertion that external social conditions dictate the limits of internal bureaucratic reform.

The Access vs. Capability Paradox (Amartya Sen)

The stark contrast between the high IPG and the stagnant IDG perfectly illustrates the core argument of Amartya Sen's Capability Approach. The local government successfully provides resources and expands basic functionings, delivering capital access and MSME training. Resources, however, do not automatically equate to capabilities. The ability of a woman to convert business training into actual economic independence or political leverage is heavily constrained by structural barriers, including double burdens in the household and systemic biases in leadership selection.

The current implementation of PPRG and ARG excels at delivering access but falls short of generating real, substantive freedoms (real opportunities) that allow women to occupy strategic decision-making roles. The evaluation of Gender Mainstreaming cannot rely solely on the volume of disbursed budgets or training sessions held. It must actively measure whether these fiscal interventions dismantle the social walls that prevent women from exercising absolute agency over their economic and political trajectories.

Addressing Overlapping Vulnerabilities (Kimberlé Crenshaw)

Bureaucratic application of ARG often treats women as a monolithic constituency, ignoring the complex, intersecting vulnerabilities that different demographics face. Intersectional feminism exposes this critical flaw in the current execution of PPRG. A standardized economic empowerment program benefits middle-class women with basic digital literacy, but it completely bypasses older female MSME actors struggling with digital technology, female heads of low-income households, or survivors of domestic violence.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

Civil society perspectives confirm that while general policies exist, they frequently fail to reach those at the deepest intersections of marginalization. To produce genuinely transformative outcomes, the local government must move beyond binary male-female statistics. ARG formulation requires highly granular, intersectional data that maps out exactly how age, economic status, education, and geography compound gender inequality. Only through recognizing these overlapping layers of discrimination can budget allocations be precision-targeted to dismantle specific, localized disparities.

CONCLUSION

The implementation of Gender Mainstreaming through Gender-Responsive Planning and Budgeting (PPRG) and Gender-Responsive Budgeting (ARG) in Bandung City has become an integral part of the regional development planning and budgeting mechanism. This is realized through the integration of gender perspectives into planning documents, the formulation of the Gender Analysis Pathway (GAP) and Gender Budget Statement (GBS), and the establishment of institutional apparatuses such as the PUG Working Group and Gender Focal Points in each regional apparatus. This implementation has contributed to women's empowerment by enhancing capacity, economic independence, and access to public services, as well as increasing women's participation in various development programs. However, this improved access has not been fully followed by an increase in women's representation in decision-making spaces, which is reflected in the gap between the relatively high Gender Development Index (IPG) and the lower Gender Empowerment Index (IDG). This indicates that women's empowerment must be understood as a process that not only expands access but also strengthens women's ability to participate and influence the decision-making process.

The effectiveness of PPRG and ARG implementation in supporting the achievement of SDGs Goal 5 is influenced by interrelated supporting and inhibiting factors. While the local government's commitment, regulatory support, and institutional coordination serve as strong foundations, the implementation still faces significant challenges. These obstacles include the uneven capacity of government officials in understanding PPRG, the limited utilization of sex-disaggregated data, and the persistent influence of patriarchal culture that affects women's participation and representation in the public sphere. Furthermore, in some regional apparatuses, the implementation of PPRG is still perceived as mere administrative compliance, meaning that gender analysis has not fully become the substantive basis for program and budget formulation. Therefore, continuous strengthening is required to ensure that PPRG and ARG transcend administrative procedures and successfully drive a gender transformation that results in increased women's representation, reduced gender gaps, and the realization of a more inclusive, equitable, and sustainable development.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

REFERENCES

Agustino, L. (2020). *Dasar-dasar kebijakan publik* (Edisi revisi). Alfabeta.

Alkire, S. (2005). Why the capability approach? *Journal of Human Development, 6*(1), 115–135.

Badan Pusat Statistik Kota Bandung. (2024). *Kota Bandung dalam angka 2024*. BPS Kota Bandung.

Budlender, D. (2005). *Expectations versus realities in gender-responsive budget initiatives*. UNRISD.

Cho, S., Crenshaw, K. W., & McCall, L. (2020). Toward a field of intersectionality studies: Theory, applications, and praxis. *Signs: Journal of Women in Culture and Society, 45*(4), 785–810. https://doi.org/10.1086/707615

Crenshaw, K. W. (1989). Demarginalizing the intersection of race and sex: A Black feminist critique of antidiscrimination doctrine, feminist theory and antiracist politics. *University of Chicago Legal Forum, 1989*(1), 139–167.

Creswell, J. W., & Poth, C. N. (2018). *Qualitative inquiry and research design: Choosing among five approaches* (4th ed.). SAGE Publications.

Elson, D. (2006). *Budgeting for women's rights: Retrospect and prospect*. UNIFEM.

Guba, E. G., & Lincoln, Y. S. (1985). *Naturalistic inquiry*. SAGE Publications.

Kementerian Dalam Negeri Republik Indonesia. (2011). *Peraturan Menteri Dalam Negeri Republik Indonesia Nomor 67 Tahun 2011 tentang Perubahan atas Peraturan Menteri Dalam Negeri Nomor 15 Tahun 2008 tentang Pedoman Umum Pelaksanaan Pengarusutamaan Gender di Daerah*. Kementerian Dalam Negeri.

Kementerian Pemberdayaan Perempuan dan Perlindungan Anak Republik Indonesia. (2020). *Pedoman pelaksanaan pengarusutamaan gender di daerah*. Kementerian PPPA.

Miles, M. B., Huberman, A. M., & Saldaña, J. (2020). *Qualitative data analysis: A methods sourcebook* (4th ed.). SAGE Publications.

Organisation for Economic Co-operation and Development. (2023). *Gender equality in public life: Towards better governance*. OECD Publishing.

Pemerintah Kota Bandung. (2025). *Rencana Pembangunan Jangka Menengah Daerah (RPJMD) Kota Bandung Tahun 2025–2029*. Pemerintah Kota Bandung.

Sen, A. (1999). *Development as freedom*. Oxford University Press.

Sharp, R. (2003). *Budgeting for equity: Gender budget initiatives within a framework of performance oriented budgeting*. UNIFEM.

Subarsono, A. G. (2021). *Analisis kebijakan publik: Konsep, teori dan aplikasi*. Pustaka Pelajar.

United Nations. (2015). *Transforming our world: The 2030 Agenda for Sustainable Development*. United Nations. https://sdgs.un.org/2030agenda

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

United Nations Development Programme. (2024). *Human Development Report 2023/2024: Breaking the gridlock—Reimagining cooperation in a polarized world*. UNDP.

United Nations Entity for Gender Equality and the Empowerment of Women (UN Women). (2023). *Progress on the Sustainable Development Goals: The gender snapshot 2023*. UN Women.

Van Meter, D. S., & Van Horn, C. E. (1975). The policy implementation process: A conceptual framework. *Administration & Society, 6*(4), 445–488. https://doi.org/10.1177/009539977500600404

World Bank. (2024). *Women, business and the law 2024*. World Bank.

World Commission on Environment and Development. (1987). *Our common future*. Oxford University Press.

Copyright at authors some right reserved this work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.