

WOMEN LEADERSHIP AND WOMEN'S LEGISLATIVE REPRESENTATION: THEIR INFLUENCE ON THE PROPORTION OF GENDER RESPONSIVE BUDGETING

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Abstract

This study looks at how women's leadership and legislative participation affect the percentage of gender-responsive budgeting in East Java Province's regencies and municipalities between 2023 and 2025. Using secondary data from the Regional Revenue and Expenditure Budget (APBD), Regional Government Work Plans (RKPD), and official records of female regional leaders and legislators, this study uses a quantitative explanatory approach. There are 39 local governments in the sample. EVIEWS 12 was used to do panel data regression analysis. The results show that the percentage of gender-responsive budgeting is not considerably impacted by women's leadership, suggesting that institutional and political barriers prevent women in executive roles from automatically increasing the allocation of gender-oriented budgets. On the other hand, gender-responsive budgeting is positively and significantly impacted by women's legislative representation, highlighting the significance of increasing women's involvement in regional government to promote more inclusive and equitable development results. These results imply that obtaining more equitable public policy outcomes at the local government level and promoting gender-responsive budgeting depend on increasing women's political representation in legislative institutions.

Keywords: Women leadership, Women's Legislative Representation, Gender-Responsive Budgeting, Local Government, Gender Equality.

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1. Introduction

Achieving gender equality has become an essential objective of sustainable development, particularly in public financial governance through the adoption of gender responsive budgeting policies. Gender responsive budgeting refers to a fiscal approach that incorporates gender considerations into budget

planning, allocation, and evaluation to ensure equitable outcomes to ensure that fiscal policies provide equitable benefits for both women and men (Bîrsănuț, 2025). At the local government level, the implementation of gender responsive budgeting is particularly important, as regional authorities hold strategic responsibility in determining development priorities and allocating public resources (Ansari & Basir, 2024). However, the effectiveness of GRB implementation is often influenced by political commitment, institutional capacity, and support from key policy actors.

This issue is particularly relevant in East Java Province, one of Indonesia's largest and most economically significant provinces. The study covers 39 local government entities, consisting of 29 regencies, 9 municipalities, and the Provincial Government of East Java, observed during the 2023–2025 period. The variation in local government characteristics, female political participation, and fiscal priorities provides an important context for examining gender-responsive budget allocation.

Although all local governments operate under the same national framework for gender mainstreaming, disparities in the proportion of budget allocations dedicated to gender-responsive programs remain evident. Some regions have demonstrated stronger commitment to integrating gender perspectives into development planning, while others continue to allocate relatively limited resources toward programs addressing gender inequality and social inclusion. These differences suggest that budget responsiveness may depend not only on formal regulations but also on political and institutional factors, including leadership characteristics and legislative representation.

One important factor that may influence the implementation of gender-responsive budgeting is women leadership. In this study, women leadership is measured based on the presence of women serving as governors, mayors, regents, or deputy regional heads. Female leaders are often considered more attentive to social welfare issues, such as education, healthcare, and gender equality, potentially leading to more inclusive fiscal priorities (Keelson et al., 2025). However, previous studies have shown mixed findings, with some indicating that women leadership does not significantly affect gender-responsive budget allocation due to institutional and political constraints (Jung, 2021). In addition, women's legislative representation may play a significant role in shaping local budget priorities. Female members of regional legislative councils (DPRD) can influence budgeting decisions by advocating for policies related to

women's empowerment, social protection, healthcare, and education (Moser & Korac, 2021).

Empirical literature concerning gender-responsive budgeting (GRB) remains fragmented and inconclusive. On one hand, research suggests that female executive leadership and legislative representation positively drive gender-inclusive fiscal policies, owing to a heightened prioritization of social welfare, education, healthcare, and gender equity. Conversely, alternative studies contend that structural, political, and institutional bottlenecks within local budgeting often neutralize the influence of female political actors. Furthermore, existing scholarship typically isolates these variables, analyzing female executive power or legislative presence independently. Consequently, simultaneous investigations into both dimensions within Indonesian local governance remain scarce.

East Java Province provides an ideal empirical setting to address this gap due to its expansive administrative scope, diverse regional characteristics, heterogeneous fiscal capacities, and varied rates of female political engagement. Given its strategic weight in national development and regional variations in GRB execution, East Java serves as a highly generalizable framework for analyzing how gendered leadership and legislative dynamics shape budget allocations.

This study advances the current discourse by evaluating the concurrent impacts of female executive leadership and legislative representation on GRB proportions, utilizing panel data from East Java's local administrations across the 2023–2025 period. Additionally, this research enriches public policy literature by synthesize Agency Theory and Legitimacy Theory to elucidate how gendered political representation translates into inclusive, equitable regional fiscal frameworks.

Agency Theory

The connection in which the public serves as the principal is described by agency theory, while government officials serve as agents responsible for managing public resources and implementing policies (Hendrastuti & Harahap, 2023). In public budgeting, information asymmetry may lead to differences between public expectations and budget decisions (Okereka et al., 2023). While regional authorities are expected to formulate budgets that satisfy community requirements, the execution phase often risks generating friction between the

beneficiary populace and the administrative planners (Tauda et al., 2025). Consequently, local leadership must maintain strict accountability and responsiveness, ensuring that policy outcomes particularly regarding public resource allocation – prioritize the collective welfare

Legitimacy Theory

Legitimacy theory suggests that governments need to ensure that public policies reflect societal norms and expectations in order to maintain public trust. (Arif, 2024). In this context, gender-responsive budgeting reflects the government's commitment to reducing gender inequality and ensuring equitable development outcomes (Fricker et al., 2024). Sustaining governmental legitimacy relies heavily on the successful creation and execution of fiscal policies. Conversely, when budgets fail to address public needs, public trust erodes and institutional authority weakens. This demonstrates that budget policy is far more than a routine tool for allocating local funds; it is a vital instrument for strengthening legitimacy and ensuring local government accountability.

Women leadership

Women leadership refers to women occupying strategic executive positions, such as governors, mayors, and regents (Prastio & Nurlia, 2021). Female leaders are often associated with collaborative and inclusive leadership styles and greater sensitivity to social welfare and gender equality issues (Keelson et al., 2025).

H1 : Women leadership has a positive effect on proportion of gender responsive budgeting.

Women's Legislative Representation

Women's legislative representation refers to the participation of female members in regional legislative councils responsible for budget approval and oversight (Hafizah, 2022). Female legislators tend to be more attentive to issues related to social welfare, education, healthcare, and gender equality, which may encourage more inclusive budget priorities (Moser & Korac, 2021).

H2 : Women's legislative representation has a positive effect on proportion of gender responsive budgeting.

Gender Responsive Budgeting

In order to guarantee equal advantages for men and women, gender perspectives are incorporated into budget planning, allocation, and evaluation through the use of gender responsive budgeting (GRB). GRB seeks to lessen gender differences in areas like economic opportunity, health, and education. (Bîrsănuc, 2025).

2. Research Method

The impact of women's leadership and legislative representation on gender-responsive budgeting in regencies and municipalities throughout East Java Province between 2023 and 2025 is examined in this study using a quantitative explanatory approach. The study makes use of secondary data from the Regional Government Work Plans (RKPD), the Regional Revenue and Expenditure Budget (APBD), and official records of female legislators and regional leaders from pertinent government agencies. With a total of 117 observations, the research sample comprises 39 local administrations, including 29 regencies, 9 municipalities, and the East Java Provincial Government. In addition to descriptive statistical analysis, traditional assumption testing, model selection techniques, and hypothesis testing to investigate the relationship between the independent and dependent variables, the data were examined using panel data regression utilizing EViews 12.

Table 1. List of Research Samples

No.	Regional/City	No.	Regional/City
1	Bangkalan	21	Probolinggo
2	Banyuwangi	22	Ponorogo
3	Blitar	23	Sampang
4	Bojonegoro	24	Sidoarjo
5	Bondowoso	25	Situbondo
6	Gresik	26	Sumenep
7	Jember	27	Trenggalek
8	Jombang	28	Tuban
9	Kediri	29	Tulungagung
10	Lamongan	30	Batu
11	Lumajang	31	Blitar
12	Malang	32	Kediri
13	Madiun	33	Malang
14	Magetan	34	Madiun
15	Mojokerto	35	Probolinggo
16	Nganjuk	36	Surabaya

No.	Regional/City	No.	Regional/City
17	Ngawi	37	Mojokerto
18	Pacitan	38	Pasuruan
19	Pamekasan	39	East Java Provincial Government
20	Pasuruan		

Source: <https://bappeda.jatimprov.go.id/format-data-kabupaten-kota/>

This variables used in this study include gender responsive budgeting as the dependent variable, women leadership, and women's legislative representation as the independent variable. In addition, this study also uses control variables, namely local own source revenue and fiscal dependency ratio. The operational definition of the research variables are present in the following table:

Table 2. Variables Measurement

Variable	Formula	Reference
Gender Responsive Budgeting	logarithm (Ln) of Allocation for Gender Budgeting	(Jung, 2021)
Women leadership	Female : 1, Men ; 0	(Jung, 2021)
Women's Legislative Representation	Number of Women Legislative Members / Total Number of Legislative Members) × 100	(Moser & Korac, 2021)
Local Own Source Revenue	logarithm (Ln) of local own source revenue	(Thalib et al., 2024)
Fiscal Dependency Ratio	(Transfer Revenue / Total Regional Revenue) × 100	(Fadhilla, 2025)

Source: Processed by the author, 2026

3. Result and Discussion

Descriptive Statistics

Table 3. Descriptive Statistics

Variabel	Mean	Max	Min	Std. Deviasi	Jumlah Observasi
Women leadership (X1)	0.358	1	0	0.481	117
Women's Legislative Representation (X2)	0.190	0.400	0	0.400	117
Local Own Source Revenue (C1)	1.313.982	21.089.690	152.000	3174314,8	117
Fiscal Dependency Ratio (C2)	0.735	2.070	0.250	0.181	117
Gender Responsive Gender (Y)	1.954.179	2.175.000	1.760.000	99.46266	117

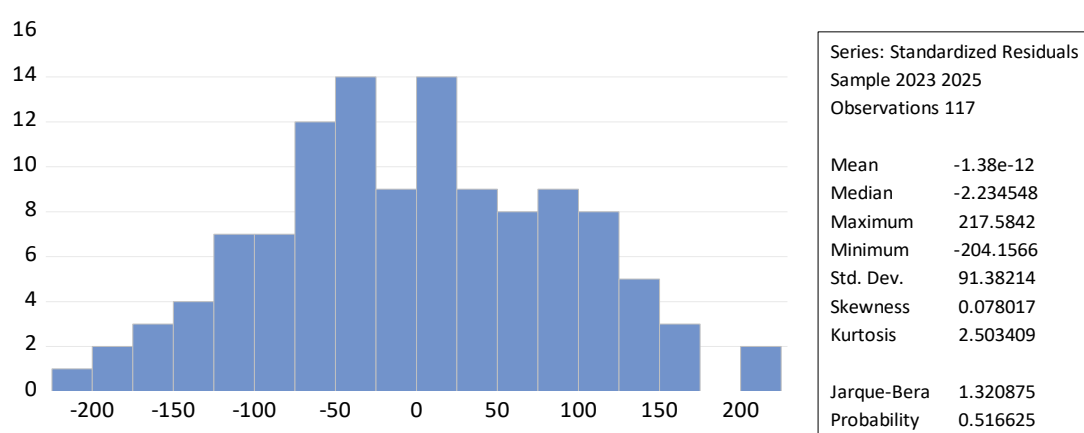
Source: Eviews 12, processed, 2026

Women Leadership (X1) variable, which has a mean value of 0.358 according to the descriptive statistics, shows that the sampled local governments' use of gender responsive budgeting is still comparatively limited, with a standard deviation of 0.481 indicating moderate variation. The average value of the Women's Legislative Representation (X2) variable is 0.190., suggesting that only approximately 19% of the observed local governments are led by female regional heads, indicating relatively low female representation in executive leadership positions. Meanwhile, Local Own Source Revenue (C1) records an average value of 1.313.982, with a wide range between the maximum and minimum values and a relatively high standard deviation 3,174,314.8. Furthermore, the Fiscal Dependency Ratio (C2) variable has a mean value of 0.735, indicating a relatively high fiscal capacity among local governments, with moderate variation across observations as shown by a standard deviation of 0.181. Lastly, the Gender Responsive Gender (Y) shows an average value of 1,954,179, with a relatively low standard deviation (99.46266), suggesting that the level of fiscal dependency among the sampled local governments is relatively stable. Overall, the descriptive statistics indicate notable variation in gender related variables, while the fiscal variables appear more consistent across the research sample.

Classical Assumption Test

Normaly Test

Figure 1. Normaly Test



Based on Figure 1, the test results indicate that the Jarque-Bera probability value is 0.516625, over the significance level of 0.05, and this result

is consistent with the testing criteria for normalcy assessment. The study's data were found to be regularly distributed.

Multicollinearity Test

Table 4. Result of Multicollinearity Test

Variabel	Coefficient Variance	Uncentered VIF	Centered VIF
C	2.257629	0	NA
Women leadership (X1)	0.033382	1.688771	1.082546
Women's Legislative Representation (X2)	1.022114	6.342412	1.090798
Local Own Source Revenue (C1)	0.002711	276.2472	1.154633
Fiscal Dependency Ratio (C2)	0.239368	19.35348	1.102110

Source: Eviews 12, processed, 2026

Based on Table 4, the Variance Inflation Factor (VIF) test results indicate that none of the centered VIF values exceed the threshold of 10. Specifically, the centered VIF values are 1.08 for the women leadership variable (X1), 1.09 for the women's legislative representation variable (X2), 1.15 for the Local Own-Source Revenue (PAD) variable (C1), and 1.10 for the fiscal dependency ratio variable (C2). Based on these findings, the results indicate that no significant multicollinearity is present in the regression model.

Heteroscedasticity Test

Table 5. Result of Heteroscedasticity Test

Variabel	Coefficient	Prob.
C	0.559897	0.4421
Women leadership (X1)	-0.036751	0.7463
Women's Legislative Representation (X2)	-0.202384	0.7506
Local Own Source Revenue (C1)	0.097488	0.7728
Fiscal Dependency Ratio (C2)	-0.047364	0.8492

Source: Eviews 12, processed, 2026

According to the findings of the heteroscedasticity test, all variables had probability values higher than 0.05. Specifically, the probability values are 0.74 for the women's leadership variable (X1), 0.75 for the female legislative participation variable (X2), 0.77 for the Local Own-Source Revenue (PAD) variable (C1), and 0.84 for the fiscal dependency ratio variable (C2). These results suggest that none of the independent variables exhibit significant heteroscedasticity. Therefore, it can be concluded that the regression model does not suffer from heteroscedasticity problems.

Autocorrelation Test

Table 6. Autocorrelation Test

Weighted Statistics			
Durbin-Watson stat	1.761536	R-squared	0.101507
F-statistic	3.163290	Adjusted R-squared	0.069418
Prob(F-statistic)	0.016668	S.E. of regression	47.91539

Source: Eviews 12, processed, 2026

Table 7. Durbin-Watson Test Interpretation

N	K	dL	dU	4-dL	4-dU	DW	Kesimpulan
39	2	1,3821	1,5969	2,6179	1,3821	1,761536	no autocorrelation

Source: Processed by the author, 2026

Based on Table 7, the Durbin-Watson (DW) value is 1.761536. 4 minus the upper bound (4-dU) and 4 minus the lower bound (4-dL) have respective values of 1.3821 and 2.6179. The DW value falls within these two ranges ($1.3821 < 1.761536 < 2.6179$) according to the Durbin-Watson decision criteria, indicating that autocorrelation is not present in the regression model.

Panel Data Regression Model Selection Test

Table 8. Result of Panel Data Regression Model Selection Test

Chow Test		
Effects Test	Statistic	Prob.
Cross-section F	8.831676	0.0000
Cross-section Chi-square	200.201623	0.0000
Hausman Test		
Test Summary	Chi-Sq. Statistic	Prob.
Cross-section random	5.273114	0.2604
LM Test		
Breusch-Pagan	55.19263	55.44753
	(0.0000)	(0.0000)

Source: Eviews 12, processed, 2026

The tests conducted to determine the optimal panel data regression model indicate that the Random Effect Model (REM) is the most appropriate model for this study. By assuming that variations among distinct entities or regions are random, the Random Effect Model (REM) is a technique used to evaluate the impact of independent factors on the dependent variable. The following is a presentation of the estimation results:

Tabel 9. Result of Random Effect Model (REM)

Variable		Coefficient	Prob.
C		1775.060	0.0000
Women leadership (X1)		-0.607572	0.9712
Women's Legislative Representation (X2)		202.7380	0.0336
Local Own Source Revenue (C1)		0.067751	0.0618
Fiscal Dependency Ratio (C2)		-55.99494	0.1095
Weighted Statistics			
Durbin-Watson stat	1.761536	R-squared	0.101507
F-statistic	3.163290	Adjusted R-squared	0.069418
Prob(F-statistic)	0.016668	S.E. of regression	47.91539

Source: Eviews 12, processed, 2026

A constant value of 1775.060 with a probability level of 0.0000 is displayed by the Random Effect Model (REM) estimation findings based on Table 9. With a probability value of 0.9712 and a coefficient of -0.607572, the women leadership variable (X1), indicating an insignificant effect. The women's legislative representation variable (X2) records a coefficient of 202.7380 with a probability value of 0.0336. Furthermore, the Local Own-Source Revenue (PAD) variable (C1) has a coefficient value of 0.067751 with a probability level of 0.0618, while the fiscal dependency ratio (C2) shows a coefficient of -55.99494 with a probability value of 0.1095. Based on these estimation results, the panel data regression equation can be expressed as follows:

$$PGB = 1775,060 - 0,607572 WL + 202,7380 WLEG + 0,067751 PAD - 55,99494 RKF + \varepsilon$$

Hypothesis Test

Partial T-Test

Table 10. Result of Partial T-Test

Variable		Coefficient	Prob.
C		1775.060	0.0000
Women leadership (X1)		-0.607572	0.9712
Women's Legislative Representation (X2)		202.7380	0.0336
Local Own Source Revenue (C1)		0.067751	0.0618
Fiscal Dependency Ratio (C2)		-55.99494	0.1095

Source: Eviews 12, processed, 2026

Based on Table 10, the results of the partial t-test show that the women leadership variable (X1), represented as a dummy variable, has a probability value of 0.9712 and a coefficient of -0.607572 , both of which are higher than the significance level of 0.05. The first hypothesis is rejected because this suggests that women's leadership has little effect on the percentage of gender-responsive budgeting. Conversely, the percentage of female members in the legislative body, or the women's legislative representation variable (X2), shows a positive coefficient of 202.7380 with a probability value of 0.0336, which is less than 0.05. These results imply that gender-responsive budgeting is significantly improved by women's involvement in legislative institutions, thereby supporting the second hypothesis. Meanwhile, the control variables, namely Local Own-Source Revenue (PAD) (C1) and fiscal dependency ratio (C2), have probability values of 0.0618 and 0.1095, respectively, both above the 0.05 significance level, indicating that neither variable significantly affects the dependent variable.

F-test and Coefficient of Determination (R^2)

Table 11. Result of F-test and Coefficient of Determination (R^2)

Weighted Statistics			
Durbin-Watson stat	1.761536	R-squared	0.101507
F-statistic	3.163290	Adjusted R-squared	0.069418
Prob(F-statistic)	0.016668	S.E. of regression	47.91539

Source: Eviews 12, processed, 2026

Table 11 shows that the Prob (F-statistic) value is 0.016668, which is below than the significance level of 0.05. This indicates that the percentage of gender responsive budgeting is statistically significantly influenced by women's leadership (X1), women's legislative representation (X2), local own-source revenue (PAD) (C1), and the fiscal dependency ratio (C2). Therefore, it may be said that the dependent variable is influenced by all independent and control factors taken together. Table 10's coefficient of determination shows an Adjusted R-squared value of 0.069418. This indicates that the independent factors, women's leadership (X1) and women's legislative representation (X2), account for around 6% of the variation in gender responsive budgeting. Other factors outside the model account for the remaining 94%. This phenomenon likely stems from the fact that regional budgetary decisions are heavily influenced by institutional processes, political dynamics, and specific developmental agendas. Consequently, for female leadership to fully achieve

its potential, it must be reinforced by broader systemic frameworks and institutional policies that actively promote gender-responsive budgeting.

The Effect of Women leadership on Proportion of Gender Responsive Budegting

Based on the test, women leadership has a negative but statistically insignificant effect on the gender responsive budgeting,. Therefore, the first hypothesis, which proposed a positive effect of female leadership on gender-responsive budgeting, is rejected. These findings suggest that the presence of female regional leaders does not significantly influence gender-responsive budget allocation. This result is inconsistent with agency theory, which assumes that female leaders may demonstrate greater sensitivity toward gender equality issues and therefore promote more gender-responsive policies. However, budget allocation decisions are often influenced by multiple institutional and political factors, including the involvement of regional legislatures, budget committees, and local political dynamics, which may reduce the direct influence of leadership gender. This finding is consistent with (Jung, 2021), who also found that female mayors had a negative but insignificant effect on gender-responsive budgeting. Overall, although female leadership is theoretically expected to support gender responsive policies, its practical impact appears limited due to institutional, political, and fiscal constraints.

The presence of female regional heads in Indonesia has not yet fully optimized gender responsive budgeting. Within the context of local governance in Indonesia, budget policies are not determined solely by the regional head; they are also heavily influenced by local political dynamics, relations with the Regional House of Representatives (DPRD), and political party interests during the formulation and approval processes. Furthermore, female leaders still face various structural barriers, such as patriarchal culture, gender stereotypes, and limited political or bureaucratic support, which constrain their decision-making space. Although the Indonesian government has promoted gender mainstreaming through national policies and the implementation of gender-responsive budgeting, regional execution remains dependent on institutional capacity, bureaucratic commitment, and the development priorities of each region. Therefore, the success of female leadership in strengthening pro-gender budgeting policies requires a more

comprehensive governance support system, including institutional strengthening, capacity building for local officials, and a stronger political commitment to gender equality.

The Effect of Women's Legislative Representation on Proportion of Gender Responsive Budegting

The test's findings show that the percentage of gender-responsive budgeting is positively and statistically significantly impacted by women's legislation. Therefore, the second hypothesis is accepted, confirming that greater women's representation in local legislative bodies contributes to increased gender-responsive budget allocation. This finding supports legitimacy theory, which suggests that governments seek to maintain public trust by aligning policies with societal values and expectations, including gender equality. The participation of women in legislative bodies enhances the representation of women's interests, promotes more inclusive policymaking, and strengthens accountability in the budgeting process through diverse perspectives. This outcome is in line with the conclusions of Moser & Korac (2021) and Mueller & Saliterer (2024), which demonstrate that female legislators play a significant role in influencing gender-responsive budgeting by advocating for gender-related issues and the needs of vulnerable groups. Therefore, higher female participation in legislative institutions increases the likelihood of more inclusive and gender-responsive budget policies.

Based on conditions in the field, this occurs because the involvement of female legislators in the regional budgeting process is not yet fully dominant and remains influenced by political party decisions and local development priorities. Furthermore, programs related to gender issues are often not the primary focus during budget discussions. This situation indicates that the mere presence of women's legislative representation is insufficient to improve the implementation of Gender Responsive Budgeting (GRB) without political support, institutional capacity, and local government commitment to gender-responsive allocation. On the other hand, there is still limited understanding of the GRB concept within both the legislature and the local bureaucracy, meaning that the formulated budget policies do not yet fully consider the needs of women and vulnerable groups. Therefore, synergy among the legislature, local government, and political parties is essential to strengthen

GRB implementation, ensuring that budget policies are more inclusive and gender-equitable.

4. Conclusion

The findings of this study reveal that while female executive leadership does not significantly influence the proportion of gender-responsive budgeting (GRB), female legislative representation exerts a positive and significant impact across local governments in East Java from 2023 to 2025. This suggests that the presence of women in parliament is a more powerful catalyst for gender-responsive fiscal policy than women holding regional executive seats. These dynamics offer important theoretical contributions to Agency and Legitimacy Theories. Regarding Agency Theory, political and institutional hurdles still hinder female regional heads from fully bridging the gap between public expectations for gender equity and actual budget outcomes. On the other hand, the data validates Legitimacy Theory by showing that higher female legislative presence bolsters state legitimacy through inclusive budget formulation.

Practically, the study highlights that local governments must bolster their institutional mechanisms, administrative skills, and political commitment to ensure successful GRB implementation. Furthermore, boosting female legislative presence must be paired with deeper involvement in core decision-making, better comprehension of GRB principles, and closer cooperation between local executives, legislatures, and political parties. The brief 2023–2025 scope might not reflect enduring GRB trajectories, and the model focuses exclusively on female representation alongside basic fiscal metrics like own-source revenue and fiscal dependency. Future inquiries should therefore expand this scope by examining institutional quality, political party support, and socio-economic indicators like poverty levels to provide a more nuanced picture of what drives gender-responsive budgeting in the Indonesian context.

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