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BEYOND THE RHETORIC OF EQUALITY: INSTITUTIONALIZING INTEGRATED GRPB IN LHOKSEUMAWE CITY

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ABSTRACT

Gender Mainstreaming (GM) is, in essence, a life-saving instrument and a balancer of justice, not merely an add-on to administrative documents. However, the implementation of Gender Mainstreaming within the Lhokseumawe City Government is currently facing institutional stagnation. Although reporting documents claim a 100% success rate in protection efforts, the social and ecological realities on the ground actually reveal persistently high levels of vulnerability threatening women and children, particularly in the face of disaster risks. This study finds that the root of the problem lies in the absence of mandatory local legal frameworks and a deficit in the technical capacity of planning officials across local government agencies (OPDs) to develop Gender Analysis Pathway (GAP) and Gender Budget Statement (GBS) instruments. Through a qualitative case study approach, a SWOT quadrant analysis, and the evaluation of policy alternatives based on William Dunn's criteria, this paper formulates urgent structural interventions. The primary recommendation put forward is the issuance of a Lhokseumawe Mayor's Regulation (Perwal) on Guidelines for the Implementation of Integrated Gender-Responsive Planning and Budgeting (PPRG). This regulation is coercive in nature, making the GAP and GBS absolute prerequisites for the approval of the Work Plan and Budget (RKA), combined with ongoing technical assistance. This intervention is projected to go beyond mere rhetoric on equality, ensuring that every rupiah of the Lhokseumawe City Budget (APBK) is allocated fairly, inclusively, and effectively for vulnerable groups.

Keywords: *Gender Mainstreaming, Gender-Responsive Planning, Inclusive Budgeting, Public Policy, City of Lhokseumawe.*

ABSTRAK

Pengarusutamaan Gender (PUG) sejatinya adalah instrumen penyelamat nyawa dan penyeimbang keadilan, bukan sekadar pelengkap dokumen administratif. Namun, implementasi PUG di lingkungan Pemerintah Kota Lhokseumawe saat ini tengah menghadapi stagnasi institusional. Meskipun dokumen pelaporan mengklaim keberhasilan kinerja perlindungan hingga 100%, realitas sosial dan ekologis di lapangan justru menunjukkan masih tingginya kerentanan yang mengancam kelompok perempuan dan anak, terutama dalam menghadapi risiko bencana. Kajian ini menemukan bahwa akar permasalahan bermuara pada kekosongan payung hukum daerah yang bersifat imperatif serta defisit kapasitas teknis aparatur perencana lintas Organisasi Perangkat Daerah (OPD) dalam menyusun instrumen Gender Analysis Pathway (GAP) dan Gender Budget Statement (GBS). Melalui pendekatan kualitatif studi kasus, diagnosis kuadran SWOT, dan pengujian alternatif kebijakan berbasis kriteria William Dunn, makalah ini merumuskan intervensi struktural yang mendesak. Rekomendasi utama yang diajukan adalah penerbitan Peraturan Wali Kota (Perwal) Lhokseumawe tentang Pedoman Pelaksanaan Perencanaan dan Penganggaran Responsif Gender (PPRG) Terintegrasi. Regulasi ini bersifat memaksa (koersif) dengan menjadikan GAP dan GBS sebagai syarat mutlak persetujuan Rencana Kerja dan Anggaran (RKA), yang dikombinasikan dengan pendampingan teknis secara berkelanjutan. Intervensi ini diproyeksikan mampu melampaui retorika kesetaraan, memastikan setiap rupiah APBK Lhokseumawe dialokasikan secara adil, inklusif, dan berdaya guna bagi kelompok rentan.

Kata Kunci: *Pengarusutamaan Gender, Perencanaan Responsif Gender, Anggaran Inklusif, Kebijakan Publik, Kota Lhokseumawe.*

INTRODUCTION

Background of the Issue

Globally, sustainable development positions gender equality as one of the fundamental pillars crucial to the advancement of civilization. The current paradigm shift in development demands inclusive governance, where gender equality is no longer merely viewed as a moral discourse or an administrative add-on, but rather an absolute prerequisite for achieving socioeconomic justice across various sectors. At the international level, the institutionalization of gender justice has long been advocated by institutions such as the United Nations, which requires member states to adopt it in an integrated manner. The realization of governance based on gender equality and justice is imperative for policy design and evaluation across all socioeconomic aspects, so that the government is no longer gender-blind in formulating strategic programs that have the potential to marginalize women.

In Indonesia, the commitment to gender mainstreaming has, in fact, had a strong and systematic legal foundation since the early days of the reform era. The institutionalization of Gender Mainstreaming (PUG) in Indonesia was concretely initiated through Presidential Instruction No. 9 of 2000, which requires all government agencies from the central to the local levels to integrate the specific interests and needs of women and men into the entire national development cycle. This legal framework serves as a vital foundation that requires policymakers to demonstrate a strong political commitment to accelerating gender justice. Development must no longer focus solely on the achievement of physical infrastructure but must also ensure the equitable distribution of benefits. However, in practice, efforts to restructure the bureaucracy often face resistance from cultural barriers and administrative apathy at the local level.

Conceptually, Gender Mainstreaming (PUG) is formulated as a rational strategy to reduce discrimination and inequality in access to public services. PUG functions as an instrument specifically designed to make gender justice an essential and inseparable dimension of the planning, formulation, implementation, and evaluation stages of development programs. There is an urgent need for local governments to implement concrete policy interventions so that bureaucratic institutions can transform into gender-responsive entities. The success of this gender mainstreaming also heavily depends on the active participation of the broader public. The absence of a comprehensive and holistic understanding of the GRP concept often has dire consequences, where gender equality programs are reduced to nothing more than a pile of administrative documents meant to meet requirements, without ever bringing about real social change at the grassroots level.

To translate the discourse on gender mainstreaming into a measurable technical agenda, the government has adopted an operational instrument known as Gender-Responsive Planning and Budgeting (GRPB). The application of GRPB standards has been empirically proven in various studies to boost the effectiveness of inclusive public access to essential services. GRBP is essentially designed as a robust fiscal instrument to accelerate the achievement of strategic regional development targets through equitable resource allocation. Rigorous evaluation of the GRBP cycle plays an essential role in gauging the extent of the success and sustainability of the relevant government programs. Without a transparent and measurable PPRG framework, the State and Regional Revenue and Expenditure Budget instruments will continue to latently reproduce the inequalities that plague vulnerable groups.

The actual gap between macro-regulatory discourse and the reality of PPRG implementation at the local level has become a concerning bureaucratic phenomenon. Executive public spaces in Indonesia are deemed not yet functioning optimally in mainstreaming gender when addressing strategic policy issues, particularly those related to social welfare and disaster management. The implementation of gender mainstreaming programs at the local government agency level is very

often hindered by a breakdown in cross-sectoral coordination as well as the low competence of officials in conducting gender analysis. As a result, a series of crucial decisions within public institutions remain dominated by masculine biases that downplay the role of women. The phenomenon of labeling PUG programs as mere *lip service* a formalistic fulfillment of requirements is a strong indication that local governments remain trapped in the rhetoric of equality without substantive action to back it up.

Within the jurisdiction of Aceh Province, the institutionalization of the PPRG faces direct challenges stemming from the dynamics of special autonomy and institutional commitments that require a holistic approach to reform. The readiness of Regional Government Work Units (SKPDs) in Aceh to adopt the PPRG remains highly vulnerable, due to low collective awareness and limited capacity among government officials. Institutional sectors that are actually mandated to address gender equality often merely form working groups as a formality, without ever formulating technical plans or producing up-to-date gender-disaggregated data reports. Although initiatives to develop technical operational guidelines for planners have emerged at the provincial capital level, the implementation of this policy across all districts and cities in Aceh continues to proceed slowly, in a fragmented manner, and without standardization due to a lack of competent PPRG facilitators.

The Lhokseumawe City Government, as one of the epicenters of economic growth along the Aceh coast, bears a crucial responsibility to immediately implement inclusive fiscal governance. Overall, Lhokseumawe City has successfully demonstrated an impressive upward trend in its Regional Gross Domestic Product (GRDP), in line with an increase in the Human Development Index (HDI) that addresses aspects of life expectancy and a decent standard of living for its residents. However, these seemingly positive macroeconomic indicators conceal latent vulnerabilities if not analyzed through the lens of equity. Aggressive, large-scale development that is not accompanied by a framework for gender justice will, over time, only widen the gap of social marginalization. The distribution of the fruits of economic development is suspected of still reflecting significant disparities between men and women, proving that the degree of gender participation and representation in budgetary policy serves as a true measure of equality for any bureaucratic regime.

There are indications of a sharp discrepancy between administrative achievements and the substantive success of protection programs in Lhokseumawe City. The Government Agency Performance Report (LKjIP) boldly claims that the implementation of social protection services has reached a perfect 100%. However, this perfect achievement on paper risks becoming nothing more than a rhetorical illusion when compared to the Strategic Plan (Renstra) document, which still emphasizes the urgency of monitoring at-risk families and the vulnerability of handling cases of violence in the field. Furthermore, the Control Action Plan (RTP) document transparently identifies negative public reactions stemming from a lack of understanding of the concept of gender mainstreaming as an operational risk that threatens the stability of the program. Therefore, the glorification of these quantitative percentage achievements requires an in-depth qualitative audit so that future strategy formulation is far more calibrated and addresses the root of sociological problems.

Previous academic studies have extensively highlighted the chaotic implementation of gender-responsive planning governance, yet the majority still leave gaps at the level of analyzing its institutionalization strategies. Many studies merely diagnose gender-responsive planning policies by limiting themselves to cataloging local regulations or getting bogged down in the macro-level narrative of central government evaluations, without dissecting the structural gaps in its financial restructuring. The most critical academic *gap* inherited from previous studies is the absence of prescriptive guidance on creating a technically integrated and imperatively grounded PPRG governance ecosystem within a local government. Building on this epistemological gap, this article is specifically designed to break through this impasse by focusing on an institutional design

characterized by "managerial compulsion," to ensure that the spirit of PPRG does not remain merely a discourse but instead permeates the budget cycle of the Lhokseumawe Regency/City Revenue and Expenditure Budget (APBK) in an institutionalized and sustainable manner.

Problem Statement

The problem identification process in this study was conducted through a comprehensive tracing of causal roots. Through a multidimensional analysis that examined aspects of human resources, regulatory methods, performance measurement, and the sociocultural environment, it was found that anomalies in performance reporting, high levels of public resistance, and the fragmentation of cross-sectoral data are, in fact, merely downstream symptoms of a more fundamental bureaucratic dysfunction. An evaluation of the urgency, severity, and rate of growth of the problem confirms that the lack of competence among planning officials exacerbated by the absence of a binding local legal framework is the epicenter of the failure to implement the Gender Mainstreaming Policy (PUG) in Lhokseumawe City.

Based on this analytical synthesis, this study narrows its focus to a single central problem statement that urgently requires policy intervention. The main research question in this study is: "The stagnation of the institutionalization of Gender Mainstreaming (PUG) within the Lhokseumawe City Government bureaucracy, which stems from a deficit in the technical analytical capacity of planning officials and has escalated due to the absence of mandatory local legal instruments requiring the implementation of Gender-Responsive Planning and Budgeting (PPRG)."

Methodology

This study employs a qualitative approach using *a case study* design specifically focused on the Lhokseumawe City Government bureaucracy. This approach was chosen because the essence of the problem does not lie in a quantitative budget deficit, but rather in weaknesses in managerial understanding and a legal vacuum that require an in-depth interpretation of institutional behavior. The validity of the arguments is supported by a rigorous data triangulation process. Primary data collection was conducted using a structured qualitative questionnaire distributed to 50 respondents via *purposive sampling*. These respondents were specifically planning officials from various strategic Regional Government Agencies (OPDs) to assess their level of technical literacy in developing *the Gender Analysis Pathway* (GAP) and *the Gender Budget Statement* (GBS).

This primary data was then validated through an analysis of secondary data extracted from regional planning documents including the LKjIP, Renstra, RENJA, and RTP of Lhokseumawe City and supported by official statistical publications to map the actual state of inequality. All data were subsequently synthesized using the SWOT (*Strengths, Weaknesses, Opportunities, Threats*) analysis technique. This tool was applied not merely to describe existing conditions, but as a strategic analytical framework for formulating public policy alternatives that address the internal weaknesses of the bureaucracy alongside potential threats and opportunities from the external environment.

ANALYSIS AND DISCUSSION

Theoretical Framework and Policy Gaps in Gender Mainstreaming

To dissect the impasse in the implementation of Gender Mainstreaming (PUG) more fundamentally, the analysis in this study is conducted using the framework of *Feminist Institutionalism*. This theoretical perspective asserts that bureaucratic institutions are, by their very nature, never entirely neutral; they operate according to a set of *"rules of the* game" that often carry historical biases toward masculinity and perpetuate systemic inequalities. This theory strongly argues that massive behavioral change among civil servants within a bureaucratic ecosystem will

never occur solely through moral appeals or routine circulars. Such transformation absolutely requires institutional engineering in the form of formal rules or laws that are coercive in nature (*coercive isomorphism*). Without strict regulatory enforcement, planning officials will have a rational tendency to revert to their comfort zones and old routines namely, designing gender-blind budget allocations because this is perceived as far more immediate and less burdensome on their administrative capacity.

Furthermore, the concept of inclusive planning in this analysis is integrated with the Theory of *Intersectionality*, which is highly relevant when bureaucracies must respond to crisis and ecological issues. Within the conceptual framework of the *Pressure and Release* (PAR) Model, disasters are not viewed merely as physical natural phenomena, but rather as destruction arising from the intersection of natural hazards with accumulated social vulnerabilities. In coastal areas such as Lhokseumawe, which are prone to tidal surges and extreme weather, women often face compound vulnerabilities due to the construction of their reproductive and social roles. In such ecological crisis situations, Gender-Responsive Planning and Budgeting (GRPB) undergoes a functional transformation; it is no longer merely an instrument for the equitable distribution of economic rights, but rather becomes a crisis mitigation mechanism and a life-saving tool.

A policy gap is clearly identified when examining the existing regulatory hierarchy. Legally, the commitment to GBP has been supported by the national legal framework through Ministry of Home Affairs Regulation No. 67 of 2011, which explicitly mandates that the preparation of Work Plans and Budgets (RKA) at the local level must be accompanied by gender analysis instruments (GAP and GBS). Aceh Qanun No. 6 of 2009 has also guaranteed broad autonomy for regencies and cities to institutionalize gender justice. However, this macro-level policy has stalled at the level of operational rhetoric within the Lhokseumawe City Government due to the failure to issue technical regulations at the level of a Mayor's Regulation (Perwal) that strictly mandates the implementation of the aforementioned Minister of Home Affairs Regulation. The absence of this local-level legal instrument strips the Regional Government Budget Team (TAPD) of its authority to reject or revise OPD work plan documents that do not accommodate a gender perspective, thereby causing national policies to lose their binding force entirely at the local planning table.

SWOT Matrix Analysis and TOWS Strategy Determination

Evidence of the stagnation of the PPRG was quantified through an evaluation of internal and external bureaucratic factors. The evaluation of internal factors indicates that the bureaucracy's weaknesses outweigh its strengths, as evidenced by an aggregate score below the median. Internal strengths such as the availability of macro-level welfare data from the Central Statistics Agency (BPS), the upward trend in the District/Municipal Revenue and Expenditure Budget (APBK), and the presence *of leading-sector* agencies have, in fact, been unable to counteract the systemic weaknesses plaguing the system. The absence of technical regulations in the form of Mayoral Regulations is the most fundamental weakness, directly impacting the technical capacity deficit of cross-sectoral planning officials. Compounded by anomalies in performance evaluation reporting which remains fixated on physical *output* achievements without considering the impact (*outcomes*) of reducing social inequality the current internal bureaucratic system lacks the robust self-reliance capabilities needed to implement PUG in an integrated manner.

On the other hand, an analysis of the external environment shows that the Lhokseumawe City Government is actually in a position where opportunities remain quite wide open and outweigh the looming threats. The primary opportunities stem from the existence of a hierarchical legal framework at the national and provincial levels that provides full legitimacy for the creation of derivative regulations, as well as global momentum that facilitates technical assistance for inclusive social mitigation. Nevertheless, these opportunities are overshadowed by structural threats in the form of high potential for sociocultural resistance at the grassroots level due to public

misconceptions regarding gender terminology, as well as the city's topographical vulnerability to ecological disasters that could exponentially worsen the suffering of women if not mitigated through responsive budgeting.

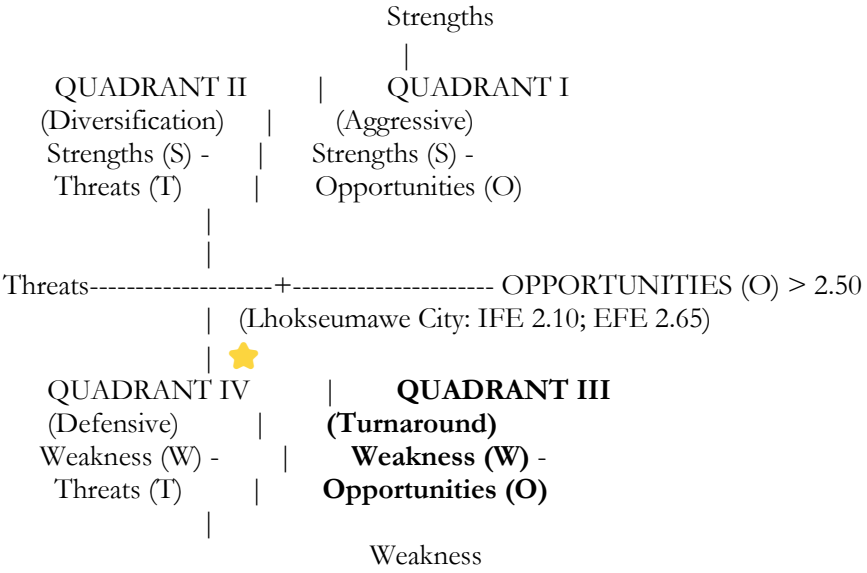
After quantifying the strategic factors using the IFE and EFE matrices, the next crucial step is to plot the intersection of these scores onto the SWOT Quadrant Matrix (Cartesian/IE Matrix). This mapping serves as a navigational compass to determine the most rational *grand strategy* for the Lhokseumawe City Government before it is broken down into technical policy alternatives.

Based on the previous calculations, the Lhokseumawe City Government obtained **an IFE score of 2.10** and **an EFE score of 2.65**. In strategic evaluation, the median value on a 1–4 scale is 2.50.

- An IFE score of 2.10 (below 2.50) indicates that the agency's current internal **Weaknesses** far outweigh its Strengths.
- The EFE score of 2.65 (above 2.50) indicates that **the Opportunities** in the external environment remain quite open and outweigh the existing Threats.

The intersection of the "Internal Weaknesses" and "External Opportunities" coordinates both mathematically and from a managerial perspective places the strategic position of the institutionalization of the Lhokseumawe City Government's PPRG squarely in **Quadrant III**.
The following is a visual representation of the SWOT Quadrant Matrix:

Figure 2.1. Visualization of the Institutionalization Strategy Quadrant Diagram of the Lhokseumawe City PPRG



Mapping these internal weaknesses against an external environment full of opportunities analytically places the strategic position of the institutionalization of the Lhokseumawe City Government's PPRG squarely in Quadrant III (*Turnaround* Strategy). This position indicates that the bureaucratic entity is facing highly advantageous external opportunities but is hindered by its inability to capitalize on them due to internal managerial weaknesses. The strategic mandate for agencies in Quadrant III requires local governments to immediately abandon conventional bureaucratic practices (*"business as usual"*) and shift to implementing strategies that radically minimize internal weaknesses in order to capitalize on existing opportunities. Intervention measures can no longer rely on persuasive approaches but must be enforced through coercive technical regulations to break the deadlock in civil service competence and recalibrate the reporting system, which has long been gender-biased.

To translate this quadrant analysis into practical policy design, a strategy was formulated by cross-referencing the TOWS matrix, with a focus on the WO (*Weaknesses-Opportunities*) strategy. The primary strategy to be pursued is to leverage national and provincial regulatory mandates (Opportunity) to immediately draft and enact a Mayor's Regulation mandating the development of gender analysis tools for all OPDs (addressing Weaknesses). This regulation must be followed by taking advantage of opportunities for technical assistance from the provincial level to conduct integrated technical guidance aimed at addressing the planning officials' lack of literacy. Additionally, as a mitigation measure (Strategies ST and WT), macro-level welfare data must be utilized to design education campaigns rooted in local wisdom to mitigate sociocultural resistance, while reforming performance report indicators to be impact-based so that public funds are no longer wasted in addressing ecological vulnerabilities. This comprehensive synthesis of strategies demonstrates that overcoming PPRG obstacles in Lhokseumawe City absolutely requires the implementation of "iron-fisted" regulations at the local level.

POLICY OPTIONS

Analysis of Policy Alternatives

Based on the synthesis of the TOWS Matrix, which places the Lhokseumawe City Government bureaucracy in the "*Turnaround*" quadrant, three comprehensive policy alternatives have been formulated. These three alternatives represent different intervention strategies, yet they are all designed to untangle the complex web of gaps in legal instruments and deficits in the technical capacity of planners regarding Gender-Responsive Planning and Budgeting (GRPB). The first alternative is an upstream structural intervention based on a weaknesses-opportunities (WO) strategy. This policy requires the Lhokseumawe City Government to immediately enact a Mayor's Regulation (Perwal) on Guidelines for Implementing GRBP. This regulation is designed with coercive provisions, granting the Local Government Budget Team (TAPD) the legal authority to reject the Work Plans and Budgets (RKA) of Local Government Agencies (OPD) if they do not include *a Gender Analysis Pathway* (GAP) and *a Gender Budget Statement* (GBS). This legal intervention is simultaneously accompanied by an integrated *Coaching Clinic* program for all OPD Planning Subdivision Heads to address capacity gaps.

The second alternative offers a completely different approach through a fiscal incentive scheme or *reward system* based on a strengths-and-opportunities (SO) strategy. This approach adopts market mechanisms within the bureaucracy, whereby local governments do not issue "punitive" regulations targeting gender-blind RKAs, but instead provide internal Regional Incentive Funds (DID) allocations or specific budget ceiling increases for OPDs that independently succeed in integrating GAP and GBS instruments into their programs. The underlying assumption is that OPDs' awareness will be fostered through competition to design inclusive programs in order to secure additional fiscal space.

Meanwhile, the third alternative focuses on interventions in the downstream sector and the external environment through reforms to evaluation indicators and cultural literacy campaigns, derived from the weaknesses-threats (WT) and strengths-threats (ST) strategies. This policy mandates a overhaul of the success indicators in the Government Agency Performance Report (LKjIP) from one that was originally solely *output-oriented* (such as fund absorption or the quantity of physical activities carried out) to one that is *outcome-based* (such as a reduction in inequality rates, a decrease in cases of violence, and an increase in disaster resilience). Alongside this reporting reform, the regional budget is focused on gender equality literacy campaigns based on local wisdom in villages to reduce the rate of cultural resistance among grassroots communities.

Policy Selection Analysis (William Dunn's Approach)

To determine the most precise and academically accountable policy recommendations, the three alternatives above were evaluated using William Dunn's public policy criteria analysis method. Dunn (2018) established six fundamental criteria that must be tested: effectiveness, efficiency, adequacy, equity, responsiveness, and political feasibility. An in-depth evaluation of these three options reveals stark differences in the probability of success in addressing the main problem statement.

An analysis of the third alternative (LKjIP Reform and Literacy Campaign) indicates that this option has very low levels of effectiveness and adequacy. Implementing interventions at the downstream stage such as improving reporting evaluations without incorporating robust planning guidelines at the upstream stage is akin to expecting a good harvest without ever sowing seeds. Tightening the evaluation of LKjIP reporting will only result in new administrative documents that serve as mere formalities to meet requirements, since 50 planning officials (based on the results of qualitative instrument testing) factually lack the technical literacy to develop gender-responsive programs during the initial stages of the RKA.

An assessment of the second alternative (the Budget Incentive Scheme) also reveals critical flaws in the criteria of efficiency and equity. Given the limited budget of the Lhokseumawe Regency/City Revenue and Expenditure Budget (APBK), providing additional incentives worth billions of rupiah to government agencies (OPDs) that successfully implement gender-responsive budgeting (PUG) would place a disproportionately heavy burden on the region's fiscal position. Furthermore, this policy carries a high risk of creating new structural inequalities; only a handful of large OPDs with superior human resources will continue to monopolize these budget incentives. Conversely, OPDs with planning capacity that was already weak from the outset will become increasingly passive and fall further behind because the incentive competition ecosystem is not designed to address their technical shortcomings.

Based on the justification from Dunn's analysis, the first alternative (Enactment of the PPRG Mayoral Regulation and Capacity-Building Assistance) demonstrates an absolute advantage and a perfect score on nearly all criteria. In terms of effectiveness and adequacy, this policy directly breaks the cycle of stagnation by addressing the root causes of the problem. The Mayoral Regulation provides legally binding certainty, while the capacity-building program offers technical solutions. In terms of equity, the Mayor's Regulation is non-discriminatory; this regulation applies fairly and equally to all OPDs within the Lhokseumawe City Government without exception or sectoral privileges. In terms of efficiency, the costs of drafting the regulation and conducting technical guidance are highly rational and significantly lower, yet they provide massive leverage for protection to safeguard trillions of rupiah in the City Budget (APBK) from further gender bias. The level of political *appropriateness* of this alternative is also excellent because it is fully aligned with the hierarchy of Ministry of Home Affairs Regulation No. 67 of 2011 and Aceh Qanun No. 6 of 2009. Therefore, the first alternative is unequivocally designated as the recommended intervention.

CONCLUSIONS AND POLICY RECOMMENDATIONS

Policy Recommendations

Based on the results of the effectiveness and political appropriateness assessments, the primary policy recommendation proposed to address the root causes of the issues outlined above is: the issuance and enforcement of the Lhokseumawe Mayor's Regulation (Perwal) on Guidelines for the Implementation of Integrated Gender-Responsive Planning and Budgeting (PPRG). This recommendation is specifically directed to the Mayor of Lhokseumawe as the holder of the highest local legislative authority, as well as to the Regional Secretary as Chair of the Regional Government Budget Team (TAPD) in his capacity as the executor of the budget filtering mechanism.

This policy mandates a strict administrative *penalty* mechanism: the TAPD is required to reject or return the RKA documents of any agency that fails to attach a valid gender analysis. As the initiator, the Lhokseumawe City DP3AP2KB is required to immediately form a drafting team to prepare a draft of the Mayor's Regulation, coordinate with the Legal Division and Bappeda, and organize a mandatory *"Coaching Clinic"* on the development of gender instruments for all planners following the regulation's enactment.

Roadmap for Policy Implementation

To ensure sustainability and measure the precise achievement of policy recommendations in a quantifiable manner, the implementation of this PPRG Municipal Regulation is designed through a five-year roadmap.

In the first year (2026), the legislative and institutionalization phases at the upstream level will be the primary focus. The concrete targets for this phase include the completion of drafting, legal harmonization, and the Mayor's enactment of the Regulation, followed by a commitment declaration from the TAPD to make gender instruments a mandatory requirement for RKA assistance. The success of this phase is measured by the issuance of an official legal framework enabling the TAPD to filter the budget.

Entering the second year (2027), the focus shifts to the capacity-building and pilot *project* implementation phase. In this phase, the Head of Bappeda and the Head of DP3AP2KB are responsible for organizing integrated planning clinics, assisted by facilitators at the provincial or national level. A strict trial of the mandatory GAP/GBS requirements is conducted in five strategic technical OPDs (such as the Public Works and Public Housing Agency, the Health Agency, the Education Agency, the Social Affairs Agency, and the Regional Disaster Management Agency). The success of this phase is marked by the ability of 100% of planners in the pilot OPDs to prepare valid gender analysis documents without resistance.

In the third year (2028), implementation enters a phase of expansion and digital system integration. The requirement to apply GAP and GBS is expanded not only to pilot agencies but to all bureaucratic entities throughout the City of Lhokseumawe. Technically, these gender analysis instruments are integrated directly and electronically into the Local Government Information System (SIPD) by the Communication and Information Agency (Diskominfo). The success indicator at this stage is the automatic rejection (*by the system*) of planning documents within the SIPD platform if a government agency attempts to upload its Annual Work Plan and Budget (RKA) without attaching the gender-responsive instruments.

Subsequently, in the fourth year (2029), improvements will focus on the performance audit and downstream reform phases. The Lhokseumawe City Inspectorate, together with the DP3AP2KB, will begin conducting cross-agency audits of compliance with gender-responsive budgeting. Concurrently, the LKjIP reporting format will undergo a complete overhaul, shifting from a funding absorption-based approach to one purely based on outcomes. This phase will produce performance reports capable of precisely measuring the success of government program interventions in reducing inequality and gender-based violence, as well as increasing the community's ecological resilience.

At its peak in the fifth year (2030), implementation will culminate in a phase of community-based self-reliance and ecological resilience. Policy interventions will no longer be confined to the bureaucratic elite but will be distributed to the Gampong (village) level through the synchronization of the gender-sensitive Gampong Fund Allocation (ADG) and the optimization of the Quality Family Village (Kampung KB) program. Through the active involvement of Keuchiks (Village Heads) and community leaders, this phase aims to foster fiscal self-reliance and sociocultural literacy at the grassroots level, thereby minimizing the social vulnerability of women and children when facing disaster threats or economic shocks.

Conclusion

Empirically speaking, the stagnation in institutionalizing Gender Mainstreaming (PUG) within the Lhokseumawe City Government is not a matter of insufficient budget allocations, but rather stems from acute institutional dysfunction. The failure of the inclusive planning cycle stems from two mutually exclusive factors: the absence of a mandatory local legal framework and the low technical capacity of planners across local government agencies (OPDs). The absence of regulatory "enforcement mechanisms" at the city level has led to the *Gender Analysis Pathway* (GAP) and *Gender Budget Statement* (GBS) being viewed merely as administrative burdens, rather than as absolute prerequisites for sound budget management. Consequently, claims of 100% performance achievement in performance reporting documents become highly biased and fail to represent the government's ability to address real community vulnerabilities particularly the protection of women in mitigating the impacts of ecological disasters in coastal areas. Given the bureaucracy's strategic position in the "course correction" quadrant, conventional managerial interventions are no longer sufficient. A radical and hierarchically integrated regulatory overhaul is needed, starting from the top, to permanently break the chain of "gender blindness" in the APBK cycle.

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