

Gender Disparities in Adjusted Per Capita Expenditure: A Comparative Study of Samarinda and Yogyakarta

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Abstract

This study aims to examine gender disparities in adjusted per capita expenditure by comparing Samarinda and Yogyakarta, with particular attention to how local economic structures, women's labor-market participation, and gender-responsive governance shape different patterns of inequality. The study employed a qualitative comparative case-study design. Primary data were obtained through interviews with policy actors in women's empowerment, labor, cooperatives, micro, small, and medium enterprises, and regional planning, while secondary data were drawn from official statistical publications, regional planning documents, and gender-mainstreaming policy reports. Data were analyzed using the interactive model of data reduction, data display, and conclusion drawing, followed by cross-case comparison. The findings suggest that the wider gender gap in Samarinda is driven by lower female labor force participation, the concentration of women in unpaid domestic and informal work, limited access to formal employment and productive resources, and the uneven implementation of gender-responsive planning and budgeting. In contrast, Yogyakarta's narrower gap is supported by a service-based economy that provides broader opportunities for women's participation and stronger inter-agency coordination in gender-responsive policy implementation. The study emphasizes the need for affirmative local policies that expand women's access to employment, social protection, productive resources, and institutionalized gender-responsive governance. This study contributes to gender and public administration scholarship by offering a city-level comparative analysis that links adjusted per capita expenditure disparities with structural gender relations, local economic configuration, and institutional capacity.

Keywords: *adjusted per capita expenditure; gender disparity; gender-responsive governance; local economic structure; institutional capacity.*

Introduction

Gender equality remains a central issue in contemporary development, as unequal access to education, employment, productive resources, and social protection continues to shape the distribution of

welfare between men and women. Global evidence shows that progress toward gender equality remains uneven across countries and sectors, particularly in economic participation, which reflects women's access to labor markets, income, and economic opportunities (Cameron, 2023; Halim et al., 2023).

In Indonesia, gender inequality persists as a major development challenge, especially in the economic domain. Gender-disaggregated data are essential for identifying disparities and informing policy interventions. One key indicator for assessing economic inequality is adjusted per capita expenditure, which provides a more accurate reflection of welfare distribution than aggregate indicators such as GDP or regional economic growth (Aini & Arif, 2025).

Previous studies indicate that women's economic participation is shaped by education, household characteristics, employment opportunities, and socio-cultural norms. Despite its importance for inclusive development, female labor force participation in Indonesia remains relatively low and stagnant, at around 50%, significantly below male participation levels (Cameron, 2023; Widyanawati, 2025). To provide a clearer illustration of gender-based disparities in economic welfare, this study presents a comparative visualization of adjusted per capita expenditure between men and women in Samarinda and Yogyakarta in 2025. The figure highlights both the absolute differences in expenditure and the relative position of women's welfare compared to men in each city.

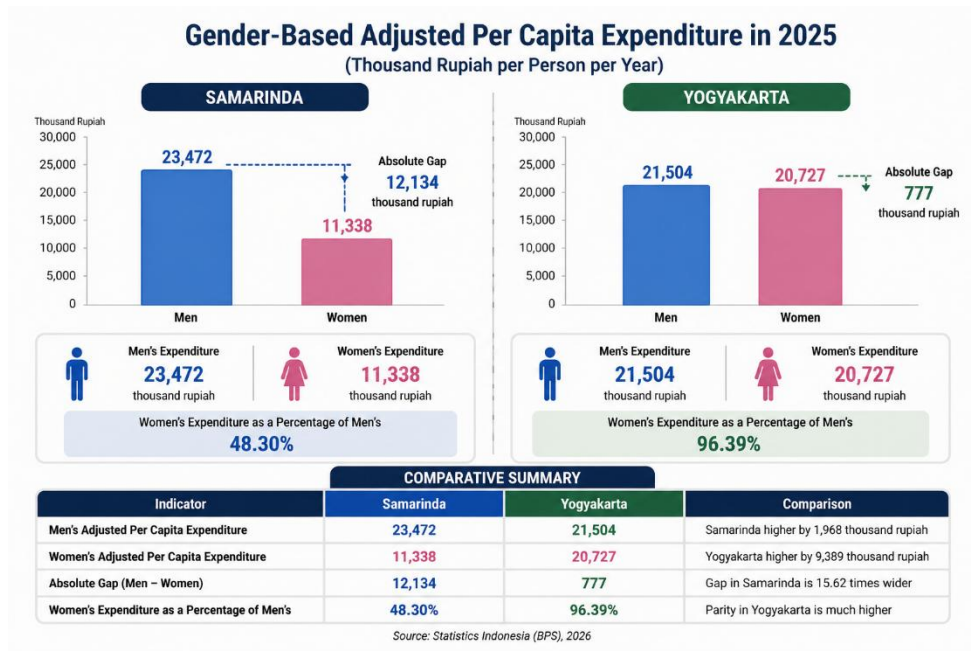


Figure 1. Gender-based adjusted per capita expenditure in Samarinda and Yogyakarta, 2025 (thousand rupiah per person per year). The figure illustrates a substantial disparity in Samarinda compared to near parity in Yogyakarta. Source: Statistics Indonesia (Badan Pusat Statistik, 2026).

Recent data from Statistics Indonesia reveal a striking disparity between Samarinda and Yogyakarta in terms of gender-based adjusted per capita expenditure in 2025. In Samarinda, men’s adjusted per capita expenditure reached 23,472 thousand rupiah per person per year, while women’s expenditure was only 11,338 thousand rupiah. This results in an absolute gap of 12,134 thousand rupiah, with women’s expenditure accounting for only 48.30 percent of men’s expenditure. In contrast, Yogyakarta exhibits a much narrower gap, where men’s expenditure reached 21,504 thousand rupiah and women’s reached 20,727 thousand rupiah, producing a gap of only 777 thousand rupiah and a parity level of 96.39 percent (Badan Pusat Statistik, 2026).

The figure reveals a stark contrast in gender-based economic disparity between the two cities. Samarinda demonstrates a pronounced imbalance, where women’s economic welfare remains significantly below

that of men. This condition suggests that women face structural barriers in accessing income-generating opportunities and productive resources.

The case of Samarinda further demonstrates that economic growth does not automatically translate into equitable welfare outcomes. Women continue to face structural barriers, including limited access to formal employment, productive assets, and income-generating opportunities. These constraints are reinforced by gender norms, domestic responsibilities, and unequal institutional support, which collectively shape women's economic participation (Akbar, 2022; Halim et al., 2023). In contrast, Yogyakarta presents a more inclusive economic pattern. Its diversified economic structure—supported by education, tourism, services, and small and medium enterprises—creates broader opportunities for women's participation. This suggests that inclusive economic structures, when supported by appropriate governance arrangements, can reduce gender disparities, although such disparities do not disappear entirely (Panjaitan, 2025).

This study adopts a structural-institutional perspective to analyze gender inequality. From a structural perspective, women's economic participation is influenced by labor-market segmentation, gender norms, and domestic responsibilities. Empirical evidence shows that unpaid domestic work significantly limits women's participation in the labor market, highlighting the persistent burden of care responsibilities (Setyonaluri, 2026). From an institutional perspective, gender-responsive development depends on the ability of governments to translate policy commitments into effective implementation. Research shows that gender equality policies must be supported by institutional capacity, coordination, and enforcement mechanisms to produce substantive outcomes (Wulandari, 2025).

Despite extensive research on women's economic participation, studies focusing specifically on gender disparities in adjusted per capita expenditure at the city level remain limited. Furthermore, there is insufficient

understanding of why cities with similar administrative status can exhibit different levels of inequality. This highlights the importance of local governance in shaping gender-responsive development outcomes (Kurniasari, 2024).

This study addresses these gaps through a comparative analysis of Samarinda and Yogyakarta, focusing on adjusted per capita expenditure as an indicator of gender-based economic inequality. The findings suggest that gender disparities are shaped not only by individual characteristics but also by the interaction between social structures, economic opportunities, and institutional capacity. Therefore, policies aimed at reducing inequality must emphasize inclusivity, gender responsiveness, and distributive justice rather than focusing solely on economic growth (Halim et al., 2023).

Research Methods

This study employed a qualitative approach with a comparative case-study design to analyze gender disparities in adjusted per capita expenditure in Samarinda and Yogyakarta. This approach was used because the study does not only compare statistical differences between the two cities, but also examines the social, economic, and institutional factors that shape such differences. A comparative case-study design enables each city to be analyzed as a distinct case and then compared to identify similarities, differences, and explanatory patterns (Creswell & Poth, 2024).

Samarinda and Yogyakarta were selected purposively because both are provincial capitals and regional growth centers, yet they show different patterns of gender disparity in adjusted per capita expenditure. Samarinda represents a case with a relatively wide gender gap, whereas Yogyakarta represents a case with a narrower gender gap. This comparison is used to understand how local economic structure, women's labor-market participation, and gender-responsive governance influence gender-based economic welfare.

The study used both primary and secondary data. Primary data were collected through semi-structured interviews with policy actors involved in women's empowerment, labor affairs, cooperatives and MSMEs, regional development planning, and the implementation of gender-responsive policies. Informants were selected using purposive sampling based on institutional authority, involvement in relevant policies or programs, and knowledge of women's economic participation. Secondary data were obtained through document analysis, including official statistical publications, regional development planning documents, gender-mainstreaming reports, gender-responsive planning and budgeting documents, and relevant local policy documents.

Data were collected through interviews, document analysis, and literature review. The interviews focused on women's access to employment and productive resources, barriers to women's labor-market participation, local economic opportunities, gender mainstreaming, gender-responsive planning and budgeting, inter-agency coordination, and monitoring of gender-responsive programs. Document analysis was used to verify interview findings and to examine how gender issues are integrated into local planning, budgeting, and program implementation.

The data were analyzed using qualitative thematic analysis. The analysis involved repeated reading of the data, coding of relevant information, grouping of codes into themes, and interpretation of emerging patterns. Coding was used to organize interview and document data into analytical themes, including adjusted per capita expenditure disparity, women's labor-market position, local economic structure, gender-mainstreaming implementation, gender-responsive planning and budgeting, and institutional coordination (Saldaña, 2021). Qualitative content analysis was also applied to policy documents to examine whether gender-responsive commitments were reflected in programs, budgets, and monitoring mechanisms (Kuckartz & Rädiker, 2023).

The comparative analysis was conducted in two stages. First, within-case analysis was used to understand the specific conditions of each city. Second, cross-case analysis was conducted by comparing Samarinda and Yogyakarta based on the pattern of expenditure gaps, women's economic participation, local economic structure, and gender-responsive governance capacity. To strengthen the credibility of the findings, the study applied source triangulation and technique triangulation. Source triangulation was conducted by comparing information from different informants and institutions, while technique triangulation was conducted by comparing interview findings with statistical data, policy documents, and relevant literature.

Results and Discussion

The findings indicate that gender disparities in adjusted per capita expenditure in Samarinda and Yogyakarta are not merely statistical differences but reflect unequal access to economic opportunities, productive resources, and the benefits of local development between men and women (Fadilah et al., 2022). This analysis draws on the 2025 national data from Badan Pusat Statistik to ensure that the comparison between Samarinda and Yogyakarta is based on the same reporting year and a consistent official statistical source. The use of same-year data is crucial, as comparisons across different years may be influenced by inflation, economic fluctuations, and statistical revisions (Badan Pusat Statistik, 2026).

Furthermore, the analysis is structured around four main dimensions: patterns of adjusted per capita expenditure, local economic structure, women's labor-market participation, and the institutional capacity of gender-responsive governance (Hwang & Jo, 2024; Takayasa, 2023).

Gender Gap in Adjusted Per Capita Expenditure

The 2025 data from Badan Pusat Statistik reveal a clear contrast between Samarinda and Yogyakarta in terms of gender-based adjusted per capita expenditure. In Samarinda, men’s adjusted per capita expenditure reached 23,472 thousand rupiah per person per year, while women’s expenditure was only 11,338 thousand rupiah, indicating a substantial disparity in economic capacity (Badan Pusat Statistik, 2026). This difference produces an absolute gender gap of 12,134 thousand rupiah, with women’s expenditure accounting for only 48.30 percent of men’s expenditure, reflecting unequal access to economic opportunities and resources (Klasen & Pieters, 2015).

By contrast, Yogyakarta exhibits a much narrower gap, where men’s adjusted per capita expenditure reached 21,504 thousand rupiah per person per year, while women’s expenditure reached 20,727 thousand rupiah. The absolute gender gap was only 777 thousand rupiah, with women’s expenditure reaching 96.39 percent of men’s expenditure, indicating a relatively high level of gender parity in economic welfare (Badan Pusat Statistik, 2026). These findings suggest that regional variation in gender inequality is strongly influenced by structural and labor market conditions (Seguino, 2020).

These figures indicate that the gender-based economic welfare gap in Samarinda is substantially wider than in Yogyakarta, reflecting unequal access to economic opportunities and resources between men and women (Seguino, 2020).

City	Men	Women	Absolute Gap	Women-to-Men Ratio	Relative Gap
Samarinda	23,472	11,338	12,134	48.30%	51.70%
Yogyakarta	21,504	20,727	777	96.39%	3.61%

Table 1. Gender Disparities in Adjusted Per Capita Expenditure, 2025
 Source: Processed by the authors from Badan Pusat Statistik, (Badan Pusat Statistik, 2026).

Table 1 demonstrates that the primary difference between Samarinda and Yogyakarta lies in the economic position of women rather than men, as male expenditure levels are relatively comparable across the two cities. While men's adjusted per capita expenditure remains consistently high in both contexts, women's expenditure differs sharply, indicating unequal access to income-generating opportunities (Klasen & Pieters, 2015).

In Samarinda, women's adjusted per capita expenditure is less than half that of men's, pointing to a substantial gender gap in the decent standard of living dimension. Such disparities are commonly associated with structural constraints in labor market participation and access to productive resources (Klasen, 2019). In contrast, women's adjusted per capita expenditure in Yogyakarta is nearly equal to men's, suggesting a stronger tendency toward gender parity in economic welfare. This pattern aligns with evidence that more inclusive economic structures and better access to employment opportunities contribute to reduced gender inequality (Duflo, 2012).

Overall, this contrast confirms that regional development outcomes cannot be assessed solely through aggregate economic indicators but must also be evaluated using gender-disaggregated welfare measures to capture distributional inequalities more accurately.

Local Economic Structure and Gendered Welfare Outcomes

The difference in adjusted per capita expenditure between Samarinda and Yogyakarta can be partly explained by variations in local economic structure (Hwang & Jo, 2024). A local economy supported by education, services, tourism, creative industries, and micro, small, and medium enterprises tends to provide more flexible entry points for women's participation in paid work and entrepreneurship.

Yogyakarta's relatively narrow expenditure gap can be interpreted in relation to its service-oriented urban economy, where women may have

broader access to economic activities in education, tourism, creative sectors, and small-scale enterprises (Badan Pusat Statistik, 2026; Hwang & Jo, 2024) . This economic configuration helps explain why women’s adjusted per capita expenditure in Yogyakarta is relatively close to that of men.

By contrast, Samarinda presents a different pattern, as women’s adjusted per capita expenditure remains far below men’s expenditure, indicating persistent inequality in economic outcomes (Badan Pusat Statistik, 2026). This condition suggests that local economic development has not yet translated into equal economic benefits for women (Fadilah et al., 2022).

If women are concentrated in unpaid domestic work, informal activities, or low-productivity sectors, regional economic growth may coexist with a persistent gender gap in welfare outcomes, reflecting structural constraints in women’s economic participation (Hwang & Jo, 2024). The Samarinda case therefore indicates that economic growth alone is insufficient without policies that expand women’s access to formal employment, productive assets, skills training, and social protection (Bank, 2024).

Dimension	Samarinda	Yogyakarta	Analytical Implication
Local economic structure	Regional government, trade, services, and economic circulation center	Education, services, tourism, creative economy, and MSMEs	Local economic structure influences women’s access to income-generating activities
Women’s economic position	Women’s expenditure remains far below men’s expenditure	Women’s expenditure is almost equal to men’s expenditure	Economic structure affects the distribution of welfare by gender

Dimension	Samarinda	Yogyakarta	Analytical Implication
Main risk of inequality	Women may remain concentrated in unpaid, informal, or low-productivity work	Women may access broader but still potentially vulnerable service-based sectors	Gender parity requires both access and quality of work
Policy direction	Strengthening formal employment, productive resources, and social protection for women	Sustaining inclusive sectors and improving job quality for women	Local policy must respond to each city's economic structure

Table 2. Comparative Interpretation of Local Economic Structure and Gendered Welfare Outcomes.

Source: Authors' analysis based on Badan Pusat Statistik (2026), Fadilah et al. (2022), and Hwang and Jo (2024).

Table 2 indicates that local economic structure is not a neutral background condition in gender analysis. The type of dominant economic sector influences women's access to work, income, entrepreneurship, and productive resources. In Samarinda, the very low women-to-men expenditure ratio suggests that women's access to economic benefits remains structurally. In Yogyakarta, the high women-to-men expenditure ratio suggests that the local economy provides more accessible spaces for women's economic participation, although the quality and security of work still require further attention.

Women's Labor-Market Participation

Women's labor-market participation is a key factor in explaining gender disparities in adjusted per capita expenditure, as it determines access to income and economic opportunities (Hwang & Jo, 2024). When women have wider access to paid employment, entrepreneurship, productive resources, and social protection, their economic capacity tends to improve significantly (World Bank, 2024). Conversely, when their participation is constrained by domestic responsibilities, caregiving roles,

gender norms, and limited mobility, women’s economic welfare tends to remain lower than that of men.

Recent research on Indonesia highlights that the stagnation of women’s labor-force participation is closely linked to social norms, household responsibilities, and structural barriers in the labor market (Hwang & Jo, 2024). This condition is reflected in the case of Samarinda, where women’s adjusted per capita expenditure reached only 48.30 percent of men’s expenditure, indicating a relatively weak economic position for women (Badan Pusat Statistik, 2026). The pattern suggests that women’s economic participation in Samarinda may be constrained by unequal access to productive work and income-generating opportunities (Fadilah et al., 2022).

In contrast, Yogyakarta’s women-to-men expenditure ratio of 96.39 percent indicates that women’s economic welfare is much closer to that of men (Badan Pusat Statistik, 2026). However, a high expenditure ratio should not be interpreted as the complete disappearance of gender inequality, as women may still face vulnerable working conditions, unequal care burdens, and limited access to decision-making processes (World Economic Forum, 2025).

Constraint	Implication for Women	Effect on Adjusted Per Capita Expenditure
Domestic and caregiving responsibilities	Reduces time and mobility for paid work	Limits women’s income-generating capacity
Informal employment	Provides income but often lacks stability and social protection	Keeps women’s economic welfare vulnerable
Limited access to productive resources	Restricts entrepreneurship and business expansion	Reduces women’s capacity to increase expenditure
Weak labor-market attachment	Limits career progression and income security	Maintains gender gaps in welfare outcomes

Table 3. Gendered Constraints in Women’s Economic Participation
 Source: Authors’ analysis based on Hwang & Jo (2024), Fadilah et al. (2022), and World Bank (2024).

Table 3 shows that women's economic participation is shaped by both household-level and institutional constraints (Hwang & Jo, 2024). Domestic and caregiving responsibilities reduce women's time and mobility for paid work, thereby limiting their engagement in the labor market. Informal employment may provide income; however, it often lacks stability, legal protection, and access to social security systems, which keeps women in a vulnerable economic position (World Bank, 2024). Limited access to productive resources further restricts women's ability to expand businesses, accumulate assets, and improve long-term welfare outcomes.

Gender Mainstreaming and Institutional Capacity

The comparison between Samarinda and Yogyakarta highlights the importance of institutional capacity in shaping gendered development outcomes (Takayasa, 2023). Gender mainstreaming and gender-responsive planning and budgeting are unlikely to be effective when they remain only as formal policy commitments. Instead, these instruments must be translated into concrete programs, budget allocations, gender-sensitive indicators, inter-agency coordination, and monitoring mechanisms that capture real changes in women's access to economic opportunities (Takayasa, 2023).

A bibliometric study covering three decades of gender mainstreaming further shows that, although it has become a key global framework for advancing gender equality, its effectiveness depends on how well it is translated into policy practice (Kataeva et al., 2024). In the context of Indonesian local governance, institutional challenges often manifest in weak inter-agency coordination, limited integration of gender indicators into planning documents, insufficient budget alignment, and monitoring systems that emphasize administrative compliance rather than substantive outcomes (Takayasa, 2023).

The case of Samarinda suggests that gender-responsive governance needs to be strengthened to address women's economic

disadvantages through targeted interventions such as employment programs, entrepreneurship support, social protection, and improved access to productive resources (Badan Pusat Statistik, 2026; World Bank, 2024). By contrast, the case of Yogyakarta indicates that relatively better gender parity in adjusted per capita expenditure should be sustained through policies that enhance the quality, security, and long-term sustainability of women’s economic participation (Badan Pusat Statistik, 2026; Hwang & Jo, 2024).

Recent research on gendered participation in Indonesian local governance also shows that formal inclusion does not automatically lead to substantive equality when power relations and institutional arrangements continue to limit women’s influence in decision-making processes (Pradana et al., 2025).

Dimension	Samarinda	Yogyakarta	Analytical Implication
Gender mainstreaming	Needs stronger integration into economic programs and performance indicators	Needs to be sustained through inclusive local development programs	Gender mainstreaming must move beyond formal policy language
Gender-responsive planning and budgeting	Requires stronger budget alignment and outcome-based monitoring	Requires continuity and quality improvement	Planning and budgeting must be connected to measurable welfare outcomes
Inter-agency coordination	Needs consistency across local government agencies	Supports program continuity when coordination is stronger	Coordination determines whether policy commitments become practical programs
Monitoring and evaluation	Should focus on changes in women’s access to employment, income, and protection	Should maintain outcome-oriented monitoring	Evaluation must measure substantive gender equality

Table 4. Comparative Dimensions of Gender-Responsive Governance

Source: Authors’ analysis based on Takayasa (2023), Kataeva et al. (2024), World Bank (2024), and Pradana et al. (2025).

Table 4 shows that gender-responsive governance requires more than the formal adoption of gender equality policies (Takayasa, 2023). Policy effectiveness depends on whether gender concerns are embedded across the entire policy cycle, including planning, budgeting, program implementation, and evaluation (Kataeva et al., 2024). This is particularly important because local governments play a direct role in determining whether women can access employment programs, entrepreneurship support, social protection, and productive resources (World Bank, 2024).

Therefore, the difference between Samarinda and Yogyakarta should be understood not only as a numerical gap in economic indicators but also as an institutional gap in translating gender commitments into tangible development outcomes (Takayasa, 2023).

Structural-Institutional Interpretation

The findings indicate that gender disparities in adjusted per capita expenditure are produced through the interaction of structural and institutional factors (Hwang & Jo, 2024; Takayasa, 2023). Structurally, women's economic welfare is shaped by gender norms, unpaid domestic work, labor-market segmentation, and unequal access to productive resources. Institutionally, local governments play a critical role in determining whether gender-responsive commitments are translated into concrete programs, budget allocations, and measurable outcomes that improve women's economic position (Takayasa, 2023).

This structural–institutional perspective helps explain why two provincial capitals can produce very different gendered welfare outcomes (Fadilah et al., 2022). Although Samarinda and Yogyakarta are both regional growth centers, their 2025 adjusted per capita expenditure data reveal sharply contrasting levels of gender parity (Badan Pusat Statistik, 2026). Samarinda's women-to-men ratio of 48.30 percent indicates that women remain economically disadvantaged in the decent standard of living dimension, whereas Yogyakarta's ratio of 96.39 percent shows that

women’s economic welfare is nearly equal to that of men. This contrast confirms that similar administrative status does not automatically produce similar gendered welfare outcomes (Fadilah et al., 2022).

Analytical Dimension	Structural Aspect	Institutional Aspect	Implication
Economic welfare	Men and women may have unequal access to income-generating activities	Local policies determine whether women’s access is supported through programs and budgets	Gender gaps persist when structural barriers are not addressed institutionally
Labor-market participation	Domestic work, caregiving, and gender norms shape women’s participation	Employment programs and training determine women’s access to productive sectors	Women’s participation must be supported by policy instruments
Productive resources	Women may have limited access to capital, skills, and business networks	MSME programs and social protection can reduce vulnerability	Economic empowerment requires targeted support
Policy implementation	Gender equality may be formally recognized	Implementation depends on coordination, indicators, budget, and monitoring	Formal commitment must become substantive policy practice

Table 5. Structural–Institutional Synthesis of Gender Disparities
 Source: Authors’ synthesis based on Fadilah et al. (2022), Hwang & Jo (2024), Takayasa (2023), and Kataeva et al. (2024).

Table 5 confirms that gender disparity is not caused by a single factor but emerges from the interaction between unequal social arrangements and uneven institutional implementation (Hwang & Jo, 2024; Takayasa, 2023). These findings suggest that addressing gender inequality requires a comprehensive approach that simultaneously tackles structural barriers and institutional weaknesses (Kataeva et al., 2024).

Accordingly, reducing the gender gap in adjusted per capita expenditure requires policy interventions that are directly linked to women's access to employment, income, entrepreneurship, productive resources, and social protection. In this context, local governments play a decisive role in designing and implementing gender-responsive policies that translate formal commitments into tangible improvements in women's economic welfare (World Bank, 2024).

Policy Implications

The findings suggest that reducing gender disparities in adjusted per capita expenditure requires more than general economic growth (Fadilah et al., 2022). Instead, local governments need to ensure that women have equal access to formal employment, market-oriented skills training, entrepreneurship support, productive resources, financial services, and social protection (World Bank, 2024). These interventions are essential because gender gaps in economic welfare are largely shaped by unequal access to opportunities rather than differences in individual capacity (Hwang & Jo, 2024).

The global literature on gender mainstreaming further emphasizes that institutional commitment must be translated into practical policy mechanisms to achieve substantive equality (Kataeva et al., 2024). In the case of Samarinda, policy priorities should focus on strengthening women's access to formal employment, expanding labor market-oriented training, supporting women-owned micro and small enterprises, improving social protection for women in informal work, and integrating gender indicators into local planning and performance evaluation (Takayasa, 2023; World Bank, 2024). These measures are particularly important given that Samarinda's women-to-men expenditure ratio of 48.30 percent reflects a substantial gender gap in economic welfare (Badan Pusat Statistik, 2026).

For Yogyakarta, the main policy challenge is to sustain the relatively narrow gender gap while improving the quality of women's economic

participation (Badan Pusat Statistik, 2026; Hwang & Jo, 2024). This involves ensuring that women's participation in sectors such as services, tourism, creative industries, and MSMEs is supported by decent working conditions, income security, access to capital, and protection from economic vulnerability (World Bank, 2024).

Overall, the comparison confirms that gender disparities in adjusted per capita expenditure are not merely economic phenomena (Fadilah et al., 2022). Rather, they are shaped by the interaction of gendered social relations, labor-market structures, local economic opportunities, and the effectiveness of gender-responsive governance (Hwang & Jo, 2024; Takayasa, 2023). Therefore, inclusive regional development should be assessed not only through aggregate economic indicators but also through the extent to which development benefits are distributed equitably between men and women (UN Women & United Nations Department of Economic and Social Affairs, 2025).

The contrast between Samarinda and Yogyakarta demonstrates that local governments must move beyond growth-oriented development and adopt gender-responsive policies that address both structural inequality and institutional performance (World Economic Forum, 2025).

Conclusion

This study demonstrates that gender disparities in adjusted per capita expenditure differ significantly between Samarinda and Yogyakarta. Based on the 2025 national data from Badan Pusat Statistik, women's adjusted per capita expenditure in Samarinda reached only 48.30 percent of men's expenditure, whereas in Yogyakarta it reached 96.39 percent. This contrast clearly indicates that the gender-based economic welfare gap in Samarinda is substantially wider than in Yogyakarta.

The findings suggest that gender disparities in adjusted per capita expenditure are not merely the result of individual economic differences, but are shaped by the interaction of local economic structures, women's labor-

market participation, and the institutional capacity of local governments to implement gender-responsive governance. The wider gap observed in Samarinda highlights the need to strengthen women's access to formal employment, productive resources, skills development, entrepreneurship support, and social protection. In contrast, the relatively narrow gap in Yogyakarta underscores the importance of sustaining inclusive economic sectors while improving the quality, stability, and security of women's employment.

Therefore, local governments should not assess development solely through aggregate economic growth, but also through the extent to which welfare is distributed equitably between men and women. Strengthening gender mainstreaming and gender-responsive planning and budgeting is essential to ensure that local development becomes more inclusive, equitable, and responsive to women's economic needs.

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