



# The Effect of Supervision of Gender Responsive Budget Planning on Performance through Work Discipline as a Mediation Variable (Case Studies on Employees Regional Apparatus Organizations in Surabaya)

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## ABSTRACT

Gender discrimination is often found in the work environment. In fact, in achieving a company goal, good employee performance is needed. To realize this goal, it is necessary to create a balanced and genderless work environment. In accordance with the Presidential Instruction to implement a Gender Responsive Planning and Budgeting Policy, this regulation provides space and opportunities for female and male employees to get the same rights and opportunities in a company. However, many say that gender equality is unable to improve employee performance. Therefore, another variable is needed, namely discipline as a mediator variable. This study aims to determine whether Gender Responsive Budgeting affects employee performance and employee discipline, and whether discipline has an influence on employee performance and becomes a mediator variable or not. The population of this study were all employees of the Inspectorate in Surabaya. Data testing was carried out using Hayes regression analysis techniques as a hypothesis tester.

Keywords: Gender Responsive Budgeting, Discipline, Job Performance

## 1. Introduction

*Good governance* is the goal and ideal of every Indonesian State Government Institution to provide good service to the community. Likewise with the Regional Apparatus Organizations in East Java which have the aim of providing Good Governance in order to move towards East Java Province being considered a Clean Government. To achieve this, Regional Apparatus Organizations need optimal performance from their Human Resources, namely employees at every layer in the Regional Apparatus Organization.

Performance is an employee's work process in terms of quantity and quality carried out by someone in carrying out their duties or work, namely in accordance with the responsibilities assigned to the employee. Performance is about what people do and how people do their jobs (Robbin & Judge, 2019). Performance can also be interpreted as the result of individual work in terms of quality and quantity achieved by someone in carrying out their duties and work, namely in accordance with the responsibilities that have been given to the individual with certain standards that have been determined. (Hidayah & Haryani, 2018).

Optimal employee performance will help Regional Apparatus Organizations to achieve their previously formulated goals. According to (Wibowo, 2019) explained that the performance carried out by employees is the main spearhead in achieving the goals to be achieved. Therefore, institutions need to maintain the quality of performance of each employee by creating a balanced environment for employees. This balance can be realized by fulfilling the rights of every employee of the institution, namely can be realized through implementing Organizational Justice for All Employees (Poluan et al., 2021). Justice enforced in institutions certainly does not look at gender, both women and men are considered equal and equal.

Discrimination against women is often found in the social environment, the opinion that women are only required to take care of the household is still often understood by some people, but nowadays of course there must be changes to reduce the gap between women. (Cavero-Rubio et al., 2019). Gender equality between women and men must be implemented, because basically every person, both men and women, has the right to be intelligent in thinking, working, or holding positions in government agencies. (Adamovic & Molines, 2023; Herniati & Nurliawati, 2022). To reduce the gap between men and women, in 2000, Presidential Instruction of the Republic of Indonesia was issued Number 9 of 2000 concerning Gender Mainstreaming in Development. This Instruction requires all Ministries or Institutions and Regional Governments to implement Gender Mainstreaming. (Wahid et al., 2023). To accelerate the reduction of this gap, the implementation of Gender Responsive Planning and Budgeting Policies or known as PPRG.

Gender Responsive Planning and Budgeting has the aim of producing a Gender Responsive Budget Policy, meaning that it is more pro-community, especially the weak, marginalized and neglected and affected by discrimination. East Java Province is one of the regions that has responded to a gender-responsive budget policy which supports the community, especially the weak, marginalized and neglected and affected by discrimination by issuing East

Java Governor Regulation Number 39 of 2020 concerning the Implementation of East Java Province Regional Regulation Number 9 of 2019 concerning Gender Mainstreaming. This regulation will provide space and opportunities for female and male employees to obtain their rights and opportunities in the Institution.

A work environment that tends to implement gender equality in institutions will help improve employee performance, because employees will feel valued and given the opportunity to take part in decision making. Research conducted by (Suprani, 2017) shows that gender equality has a significant positive influence on performance. In this research, it was explained that Gender Equality had an influence of 59.1% on performance. Research conducted by (Wahid et al., 2023) explained that implementing optimal Gender Responsive Budgeting can help provide a non-discriminatory work environment so that justice can be felt by various employees.

Meanwhile, research conducted by (Mustikasari et al., 2020) explains the opposite, namely Gender Equality is considered to reduce Employee Performance, in addition to research conducted by (Pusadan, 2017) adding an explanation that the implementation of Gender Responsive Budgeting which only burdens one gender will result in less than optimal implementation of Gender Responsive Budgeting which can equalize gender for both men and women. So other variables are needed that can increase the influence of Gender Responsive Budgeting on employee performance. The variables that become Predictors for Improving Performance are Discipline and Comfort Variables

Discipline is the ability or action to follow established rules, regulations or norms. This involves obedience to regulations, planned actions, perseverance and self-control, while discipline at work is the attitude and behavior of employees in terms of obedience, obedience, loyalty, regularity and orderliness to company regulations or applicable social norms. (Ekhsan, 2019). Discipline is a factor that can improve employee performance. Discipline can arise due to a sense of obedience to regulations. This will arise when employee rights can be fulfilled by the institution, so that employees can be disciplined in their work, so they can provide good performance. (Yantika et al., 2018).

Research conducted by (Syafriana, 2017) explained that discipline significantly positively influences employee performance, namely that high discipline will influence employee performance. Then research conducted by (Prasetyo & Marlina, 2019) explains that Discipline has a significant influence on work productivity. Discipline can be used as a predictor of the ups and downs of employee work productivity. Supports this research conducted by (Hasibuan & Silvy, 2019) explains that Discipline has an influence on performance of 87.4%, and in research conducted by (Liyas & Primadi, 2017) that the influence of discipline on performance is 74.8%. These values are great values, so discipline can help as a mediator variable in the influence of gender-responsive budgeting supervision on performance. Based on the explanation above, it can be explained that this research aims to examine the influence of Gender Responsive Budgeting supervision on performance with discipline as a mediator, where the explanation above contains the following hypothesis:

Hypothesis 1: There is an influence of Gender Responsive Budgeting on the performance of East Java Inspectorate employees

Hypothesis 2: There is an influence of Gender Responsive Budgeting on the discipline of East Java Inspectorate employees

Hypothesis 3: There is an influence of employee discipline on the performance of East Java Inspectorate employees

Hypothesis 4: Discipline mediates the influence of Gender Responsive Budgeting on the discipline of East Java Inspectorate employees

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## 2. Literature Review

### 2.1 Gender Responsive Budgeting

Gender Responsive Planning and Budgeting is planning made by all Government Institutions, Professional Organizations, the Community and others which is prepared by considering four aspects, namely: (Access, Roles, Benefits and Control) which is carried out equally between Women and Men. This means that the plan needs to consider the aspirations, integrity and problems of women and men, both in the preparation process and in the implementation of activities/sub-activities. The objectives of Gender Responsive Budgeting Planning are:

1. Increase awareness and understanding of decision makers about the importance of Gender Issues in Development Policy and accelerate the realization of gender justice and equality
2. Providing fair benefits for the welfare of men and women, including boys and girls, from the use of development expenditure/expenditure
3. Increasing the efficiency and effectiveness of budget use, as well as building budget transparency and regional government accountability
4. Help reduce gender gaps and eliminate discrimination against women in development
5. Increase community participation, both men and women in budget planning, implementation, monitoring and evaluation
6. Ensure that the needs and aspirations of men and women from various social groups (based on gender, age, race, ethnicity and location) can be accommodated in spending/expenditures

Implemented in Indonesia itself, Gender Responsive Budgeting Planning was launched by the Ministry of Women's Empowerment and Child Protection. Gender Responsive Budgeting Planning is carried out so that there is a guarantee of justice and equality for women and men in terms of access, control and benefits of development by carrying out gender analysis. In the context of regional planning, Gender Responsive Budgeting Planning is reflected in the RPJMD, RKPD, SKPD Renstra and SKPD Renja documents.

Gender Responsive Budgeting itself is a budget allocation that is prepared to accommodate the different needs of men and women. Gender responsive budgeting will produce a Gender Responsive Budget (ARG). By carrying out a gender analysis before preparing the program, it is hoped that the resulting program will be truly gender responsive, can meet the needs of men and women in a professional manner and the benefits of program implementation can be enjoyed fairly and equally between men and women. The objectives of Gender Responsive Budgeting Planning (PPRG) are as follows:

1. Identifying and providing more appropriate answers in meeting the needs of women and men in determining programs/activities and budgets, determining corrective efforts (affirmative action) needed to overcome gender gaps, and who should be the target of a program/activity, when and how the Program/Activity/Sub-Activity will be carried out.
2. Reducing the gap at the level of development beneficiaries by applying situation analysis/gender analysis in development planning and budgeting, the gender gap that occurs at the level of development beneficiaries can be minimized.
3. Strengthening the Commitment of Regency/City Governments in implementing ratified International Conventions, including the ratified convention on the elimination of all forms of discrimination against women, Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW), Beijing Platform for Action (BPFA) about 12 critical areas, as well as the 8 goals of the Millennium Development Goals (MDGs)

The targets of the Gender Responsive Planning and Budgeting Strategy are:

1. Increase effectiveness and efficiency in the planning and budgeting process in Regency/City Regions.
2. Reducing gender disparities in the planning and budgeting process in Regency/City Regions.
3. Increasing the Gender Development Index and Gender Empowerment Index as well as achieving MDGs. (Rohman, Setyawan, & Rusmiwari, 2018)

According to (Rohman, Setyawan, & Rusmiwari, 2018) By implementing PPRG and ARG it is hoped that Regency/City planning and budgeting can:

1. More Effective and Efficient In situation analysis/gender analysis, mapping of the roles of women and men, conditions of women and men, needs of women and men and problems of women and men is carried out. In this way, gender analysis will analyze and provide more precise answers to meet the needs of women and men in determining budget Programs/Activities/Sub-Activities, determine what activities need to be carried out to overcome the gender gap, and who should be the target of a Program/Activity/Sub-Activity, when and how the Program/Activity/Sub-Activity will be carried out.
2. Reducing the gap in levels of development beneficiaries with situation analysis/gender analysis will be able to identify differences in problems and needs between women and men, so that it can help planners and implementers to find the right solutions and targets in order to answer different problems and needs

## **2.2 Job Performance**

Performance is an achievement of the work carried out by employees on the work given. Referring to the word "performance" in English, it can be interpreted as performance, work results or achievements. According to (Mangkunegara, 2018) Performance is the result of work in terms of quality and quantity achieved by employees in carrying out the responsibilities of the work and tasks given to employees. Performance can also be measured from the employee's ability to solve and complete the tasks given, which means that performance contains elements of standards that must be achieved by employees, so that those who have achieved the set standards means that the employee has good performance or vice versa for those who have not. achieved can be categorized as having poor performance. Bernadine in (Akbar, 2018) states that the success or failure of a performance achieved by an organization is influenced by the level of performance of employees, both individually and as a group, with the assumption that the better the employee's performance, the better the organization's performance expectations will also be. There are six criteria for measuring the extent of individual employee performance, namely:

1. Work quality

Work quality can be measured from the employee's perspective regarding the quality of work produced as well as the employee's skills and abilities in achieving the assigned tasks.

2. Quantity

Quantity of performance can be measured from the employee's perspective regarding the number of activities assigned to him and the results.

3. Punctuality

Timeliness can be measured from the employee's perspective regarding an activity that is completed at the beginning until the end of time until it becomes an output.

4. Effectiveness of the level of use of organizational resources

The effectiveness of the level of resource use is maximized with the aim of increasing the results of each employee unit in the use of resources. Utilization of time in carrying out tasks, and effectiveness of completing tasks assigned to the organization.

#### 5. Independence

Independence is the level of a person's ability to carry out their work duties without asking for help and guidance from other people or supervisors.

#### 6. Work commitment

Work commitment is the level at which employees have a work commitment to the agency and work responsibilities towards the organization.

According to Davis in (Mangkunegara, 2018) There are several formulations of factors that influence performance, namely ability factors and motivation factors. 1) Ability Factor (ability), Employee abilities or abilities consist of potential IQ and reality abilities (knowledge + skills), which means that employees who have an IQ above average and with adequate education for their position and are skilled at carrying out daily tasks and obligations have the performance that can be expected. Therefore, employees need to be placed in positions and tasks that suit their skills. 2) Motivation Factors (Motivation), Motivation is an attitude that is formed by an employee in facing the environment and situations at work. An encouragement that arises from outside or within a person to become a driving factor towards the goal you want to achieve is also a motivation (Lufina, 2022). According to Timple quoted by (Mangkunegara, 2018) Performance factors consist of internal factors and external factors. Internal factors can be related to a person's nature or behavior, while external factors can be seen from the influencing environment, for example colleagues, subordinates or leaders, work facilities, and organizational situations. From the description above, it can be concluded that factors that influence performance can come from within an individual or from outside the individual himself. The organizational policy is expected to be able to harmonize these factors

### 2.3 Discipline

Discipline is the ability or action to follow established rules, regulations or norms. This involves obedience to regulations, planned actions, perseverance, and self-control, while discipline at work is the attitude and behavior of employees in terms of obedience, obedience, loyalty, regularity and orderliness to company regulations or applicable social norms (Setianingsih & Matinni, 2021). According to A. Mohyi in (Wattimury, Pentury, & Pentury, 2021) Hierarchy of needs theory is a theory about discipline and how to discipline humans or employees by paying attention to their needs factors, where these needs have hierarchies or levels. If cooperation is to be implemented in an organization which is followed by division of work, delegation of authority and responsibility, then cooperation must have differences in accordance with the principle of division of work itself, without any interference from other parties. There are several indicators of work discipline, namely: Entering the office on time, leaving the office on time, Always being in the office during office hours, Always completing the work well, Always utilizing the ability to complete the work, Always providing good work results for the Institution, Always working in accordance with organizational provisions, behave according to applicable norms.

According to Rivai in (Dharmatilaar, 2021) Work discipline can be a tool that managers use to communicate with employees so that they are willing to change behavior and as an effort to increase employee awareness and willingness to comply with all company regulations and applicable social norms. Discipline can also mean a person's willingness and awareness to comply with all company regulations and applicable social norms. If employees understand the importance of work, we can be sure that employees will carry out their duties with full awareness of high loyalty and growing from themselves and will not feel forced to work. There are four perspectives regarding work discipline, namely: 1) Retributive discipline, namely trying to punish people who commit wrongdoing; 2) Corrective discipline, seeks to help employees correct inappropriate behavior 3) Individual rights perspective, which seeks to protect individual basic rights during disciplinary actions. 4) Utilitarian perspective, namely discipline that focuses on use when the consequences of disciplinary actions outweigh the negative impacts (Dharmatilaar, 2021).

Hasibuan in (Suwondo & Sutanto, 2015) states that good work discipline is if employees comply with regulations, namely employees arrive on time, orderly and orderly, dress neatly, are able to use work equipment carefully, follow work methods determined by the company, have a high level of responsibility

## 3. Research Methods

### 3.1 Types of research

This research uses a quantitative approach with a cross-sectional category, namely information from part of the population (sample respondents) is collected directly from the location empirically with the aim of finding out the opinions of part of the population regarding the object under study.

### 3.2 Research Sample

The population in this study were all employees of regional organizations in Surabaya (Central Statistics Agency, 2023). In determining the number of samples to be used in the research, Roscoe's theory was used. According to Roscoe (Sugiyono, 2015), the appropriate sample size in research is 30 to 500, apart from that, if the research will carry out multivariate analysis (correlation or regression), then the number of sample members must be at least 10 times the variables studied. Based on these points, the minimum sample size in this study is 30 because it has 3 variables.

### 3.3 Data collection technique

The data collection method used in this research is by using a questionnaire. The questionnaire provided is a sheet of questions that measures supervision of gender responsive budgeting planning, work discipline and performance. Data collection was carried out using Google Form to make it easier for researchers to obtain respondent data remotely.

### 3.4 Data analysis technique

Data analysis was carried out descriptively and inferentially. Descriptive analysis aims to explain or describe a characteristic of each variable studied. For numeric data, the mean (average) and standard deviation values are used. Meanwhile, inference analysis is used to test the hypothesis of the influence of gender responsive budgeting planning supervision on performance mediated by work discipline. The inference analysis was carried out using Hayes regression analysis.

## 4. Results and Discussion

### 4.1 Respondent Characteristics

The characteristics of respondents in this study can be determined based on gender, age and level of education. These characteristics can be analyzed descriptively to determine the number and percentage of each group.

#### 1. Gender

Respondents consisted of male and female respondents. The number of respondents based on gender can be analyzed descriptively with the following results.

**Table 1.** Number of Respondents by Gender

Gender	Number (n)	Percentage (%)
Man	20	50.0%
Woman	20	50.0%
<b>Total</b>	<b>40</b>	<b>100.0%</b>

Source: SPSS 27 output, processed (2023)

The number of male respondents is known to be 20 people (50%) and 20 female respondents (50.0%). This shows that the number of male and female respondents is equal.

#### 2. Respondent's Age

Respondents' ages were divided into 4 groups, namely 20 to 30 years old, 31 to 40 years old, 41 to 50 years old, and over 50 years old. The number of respondents based on these age groups can be presented in Table 2 as follows.

**Table 2** Number of Respondents by Age

Age	Number (n)	Percentage (%)
<b>20 – 30 Years</b>	9	23.1%
<b>31 – 40 Years</b>	6	15.4%
<b>41 – 50 Years</b>	13	33.3%
<b>&gt; 50 Years</b>	11	28.2%
<b>Total</b>	<b>40</b>	<b>100.0%</b>

Source: SPSS 27 output, processed (2023)

There were 9 respondents aged 20 to 30 years (23.1%), 6 people aged 31 to 40 years (15.4%), 13 people aged 41 to 50 years (33.3%), and those aged above 50 years as many as 11 people (28.2%). This shows that most of the respondents in this study were in the age range of 41 to 50 years.

### 4.2 Descriptive Analysis of Research Variables

The results of the descriptive analysis regarding the Gender Responsive Budgeting supervision variable can be presented in Table 3 as follows.

**Table 3.** Description of Gender Responsive Budgeting Monitoring Variables

No	Question	Mean	Standard Deviation	Information
1	Gender-Responsive Planning and Budgeting Supervision is Running Well	3,205	0.469	Good
2	Supervision of Gender Responsive Planning and Budgeting Runs in Accordance with the Budget	3,128	0.469	Good
3	Gender Responsive Budgeting Supervision is Very Useful for Create a More Just Budget	3,513	0.506	Very good
4	Gender Responsive Budgeting Supervision is Very Useful in Programs/Activities for the Next Year or Current Year	3,462	0.505	Good
5	Having Gender Responsive Budgeting Supervision Doesn't Make Me Burdened With Work	3,205	0.656	Good
<b>GENDER RESPONSIVE BUDGET SUPERVISION</b>		<b>3,303</b>	<b>0.413</b>	<b>Good</b>

Source: SPSS 27 output, processed (2023)

Based on Table 3, it can be seen that overall Gender Responsive Budgeting supervision has an average of 3.303 with a standard deviation of 0.413. This shows that in general supervision of Gender Responsive Budgeting in several work environments in the City of Surabaya has been implemented well. The item with the highest average is the third item regarding Gender Responsive Budgeting supervision is very useful for create a more equitable budget. This shows that according to respondents the benefits resulting from Gender Responsive Budgeting supervision are very good. The results of descriptive analysis regarding work discipline variables can be presented in Table 4 as follows.

**Table 4** Description of Work Discipline Variables

No	Question	Mean	Standard Deviation	Information
1	I arrive at work on time before the appointed working hours	3,615	0.493	Very good
2	I always follow the applicable rules set by the agency	3,641	0.486	Very good
3	I understand and understand the rules and sanctions that have been set by the agency	3,615	0.493	Very good
<b>Work Discipline</b>		<b>3,624</b>	<b>0.440</b>	<b>Very good</b>

Source: SPSS 27 output, processed (2023)

The overall work discipline of respondents has an average of 3.624 which is included in the very good category. This shows that respondents who work in agencies that implement Gender Responsive Budgeting supervision have very good work discipline. The results of descriptive analysis regarding employee performance variables can be presented in Table 5 as follows.

**Table 5** Description of Employee Performance Variables

No	Question	Mean	Standard Deviation	Information
1	I carry out work in accordance with existing Standard Operating Procedures (SOP).	3,513	0.506	Very good
2	The results of my work so far have been in accordance with the goals expected by the organization	3,487	0.556	Very good
3	I know the target results I want to achieve	3,410	0.637	Very good
4	I understand how to achieve the desired results	3,539	0.505	Very good
5	I complete work on time	3,513	0.556	Very good
6	I can still complete my work even though I am interrupted by vacation time and holidays	3,282	0.759	Good
7	I have the awareness to work together to achieve organizational goals	3,513	0.506	Very good
8	I create maximum work results by working together to develop ideas and insights	3,526	0.557	Very good
<b>Performance</b>		<b>3,471</b>	<b>0.458</b>	<b>Very Good</b>

Source: SPSS 27 output, processed (2023)

Overall employee performance has an average of 3.471 which is included in the very good category. This shows that respondents who work in agencies that implement Gender Responsive Budgeting supervision have very good performance.

#### 4.4 Classic assumption test

Before carrying out regression analysis, it is necessary to test classical assumptions, namely the normality test, multicollinearity test, heteroscedasticity test and linearity test.

##### 1. Normality test

The normality test in this study used the One-Sample Kolmogorov-Smirnov Test statistical test. The basis for making decisions in this research is if the asymp.sig value. (2-tailed) above the level of significance of 5% (0.05), it can be concluded that the variable is normally distributed.

**Table 6.**Normality test

	Kolmogorov Smirnov	p
<b>Unstandardized Residuals</b>	0.109	0.115

Source: Research Data (2024)

Based on Table 3 above, the results of the One Sample Kolmogorov-Smirnov (KS) Normality Test show that the Kolmogorov-Smirnov statistical test value is 0.109 and the sig value is 0.115 > 0.05, so it can be concluded that the data in this study is normally distributed.

##### 2. Multicollinearity Test

The multicollinearity test is used to determine whether there is a relationship or correlation between the independent variables. Multicollinearity states the relationship between independent variables. A good regression model should have no correlation between independent variables. Regression is free from multicollinearity if the VIF value is <10 and the tolerance value is > 0.10.

**Table 7.**Multicollinearity Test

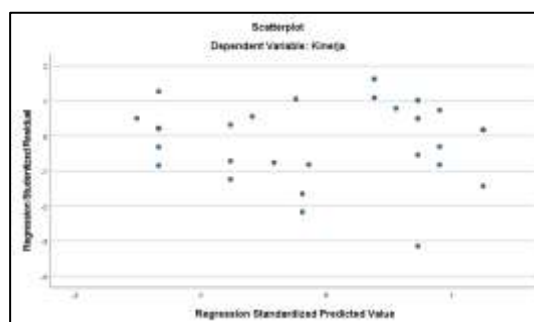
Variable	Tolerance	VIF	Information
<b>Gender Responsive Budgeting</b>	0.691	1,447	No Multicollinearity
<b>Work Discipline</b>	0.691	1,447	No Multicollinearity

Source: Research Data (2024)

It can be seen that the regression model in this study does not have multicollinearity in the independent variables because all VIF values are < 10 and tolerance is > 0.10.

##### 3. Heteroscedasticity Test

The heteroscedasticity test aims to determine whether or not there are deviations from the classic assumption of heteroscedasticity, namely the unequal variance of the residuals for all observations in the regression model. In this research, the heteroscedasticity test uses a scatterplot graph.



**Figure 1.**Scatterplots

In Figure 5.1 above, it can be seen that there is no clear pattern and the points are spread above and below the number 0 (zero) on the Y axis, thus indicating that the model in this study does not have heteroscedasticity.

##### 4. Autocorrelation Test

Autocorrelation in a regression model means that there is a correlation between sample members who are ordered based on the time they are correlated with each other. To determine the presence of autocorrelation in a regression model, this is done by testing the Durbin Watson test value (DW Test). The Watson Durbin value in the regression model obtained a value of 1.981. The results of the autocorrelation test show that the Watson Durbin value of 1.981 is located between  $d_u$  (1.678) to  $4-d_u$  (2.321). So it can be concluded that there is no autocorrelation.

#### 4.4 Hayes Regression Analysis

In this research, Hayes regression is used to test the hypothesis whether supervision of gender responsive budgeting planning has an effect on employee performance which is mediated by work discipline.

**Table 8.** Hayes Regression Results

Hypothesis	Variable	$\beta$	$\rho$
H1	Gender Responsive Budgeting → Employee Performance	0.339	0.006
H2	Gender Responsive Budgeting → Work Discipline	0.593	0.002
H3	Work Discipline → Employee Performance	0.670	0.000
H4	Gender Responsive Budgeting → Work Discipline → Employee Performance	0.398	0.029

Description: \*Significant ( $p < 0.05$ )

##### 1. The Effect of Gender Responsive Budgeting on Employee Performance

Based on the results of the analysis, it can be seen that the first hypothesis regarding the direct influence of Gender Responsive Budgeting on employee performance is accepted. This is indicated by a significance value of 0.006 ( $p < 0.05$ ). The regression coefficient value obtained on the direct influence of Gender Responsive Budgeting on employee performance is 0.339. This shows that Gender Responsive Budgeting can significantly improve employee performance. Comfortable conditions due to policies Gender Responsive Budgeting Planning causes an increase in employee performance.

##### 2. The Effect of Gender Responsive Budgeting on Work Discipline

Based on the results of the analysis, it can be seen that the second hypothesis regarding the influence of Gender Responsive Budgeting directly on work discipline can be accepted. This is indicated by a significance value of 0.002 ( $p < 0.05$ ). The regression coefficient value obtained on the direct influence of Gender Responsive Budgeting on work discipline is 0.593. This shows that Gender Responsive Budgeting can significantly improve employee work discipline.

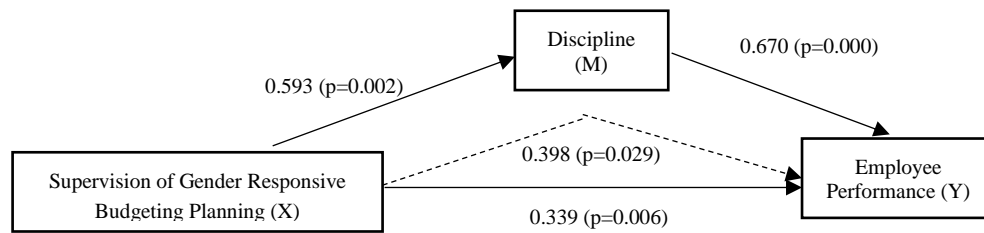
##### 3. The Effect of Work Discipline on Performance

Based on the results of the analysis, it can be seen that the third hypothesis regarding the direct influence of work discipline on employee performance can be accepted. This is indicated by a significance value of 0.000 ( $p < 0.05$ ). The regression coefficient value obtained on work discipline directly on performance is 0.670. This shows that work discipline can significantly improve employee performance. These results are in line with research conducted by (Hasibuan & Silvy, 2019) explains that Discipline has an influence on performance of 87.4%, and in research conducted by (Liyas & Primadi, 2017) that the influence of discipline on performance is 74.8%.

##### 4. The Effect of Gender Responsive Budgeting on Employee Performance through Discipline as a Mediating Variable

Based on the results of the analysis, it can be seen that the fourth hypothesis regarding the indirect influence of Gender Responsive Budgeting on employee performance through work discipline is acceptable. This is indicated by a significance value of 0.029 ( $p < 0.05$ ). The regression coefficient value obtained on the indirect influence of Gender Responsive Budgeting on employee performance through work discipline is 0.398. This shows that work discipline can mediate the influence of Gender Responsive Budgeting on employee performance. Adding to the discoveries made by (Hasibuan & Silvy, 2019) explains that Discipline has an influence on performance of 87.4%, and in research conducted by (Liyas & Primadi, 2017) that the influence of discipline on performance is 74.8%, with the existence of a Gender Responsive Budgeting Planning policy, it causes discipline in employees, where when employees can be disciplined, employee performance will increase.





**Figure 2.** Model of the Influence of Gender Responsive Budgeting on Employee Performance as mediated by Work Discipline

## 5. Conclusion

The conclusions obtained based on the research results are as follows. 1) Gender Responsive Planning and Budgeting Supervision influences employee performance. 2) Supervision of Gender Responsive Planning and Budgeting (PPRG) influences employee discipline. 3) Work discipline influences employee performance. 4) Work discipline can mediate the influence of Gender Responsive Planning and Budgeting (PPRG) supervision on performance. This research has the following suggestions pimplementationGender Responsive Budgeting Planningcarried out by Regional Apparatus Organizations need to be supervised so that they are expected to run effectively and efficiently to support government performance. Therefore, it is necessary to strengthen the role of the Inspectorate as a strategic stakeholder in supervision Gender Responsive Budgeting Planning

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