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Beyond the Ledger: A Conceptual Review of Social Accounting and Gender Equality and Social Inclusion (GESI) Practices in Library Financial Management

Eogenie Lakilaki[1*], Muhamad Zaky Ramadhan[2]
[1] National Library of The Republic of Indonesia, Central Jakarta, Indonesia
[2] Sriwijaya University, Prabumulih-Indralaya, Indonesia

**Corresponding Author: eogenie@perpusnas.go.id, mzakyramadhan2310@gmail.com*

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ABSTRACT

Public libraries are increasingly recognised as social institutions that promote equity, inclusion, and community wellbeing. However, the integration of Gender Equality and Social Inclusion (GESI) principles into library budgeting remains underexplored. This study employs a narrative literature review to examine how GESI considerations are incorporated into library financial management through the lenses of Social Accounting Theory and Public Value Theory. The findings reveal that library budgeting continues to be dominated by efficiency oriented approaches, often overlooking distributive justice and social equity objectives. The review identifies accessibility oriented budgeting and community empowerment budgeting as the primary forms of inclusive resource allocation while highlighting persistent tensions between managerial efficiency and equity goals. Furthermore, a gap exists between institutional commitments to inclusion and actual budgetary support. To address this issue, the study proposes a GESI Integrated Social Budgeting Framework comprising equity based needs assessment, inclusive budget formulation, participatory allocation, social impact measurement, and accountability reporting. The framework positions budgeting as a strategic instrument for advancing social inclusion and public value creation.

INTRODUCTION

Public libraries are increasingly being redefined as institutions of social transformation rather than merely repositories of knowledge. In the contemporary public sector, libraries are expected not only to provide access to information but also to address broader societal challenges, including digital inequality, social exclusion, educational disparities, and community vulnerability. This paradigm shift reflects a growing recognition that access to information alone does not automatically translate into equitable participation in society. Instead, libraries are increasingly positioned as community anchors that facilitate empowerment, lifelong learning, civic engagement, and social mobility among marginalized populations (Shephard et al., 2023). Consequently, the value of libraries is no longer measured solely through circulation statistics, collection size, or operational efficiency, but also through their contribution to social inclusion and community wellbeing.

The emergence of social inclusion as a central principle of library development has been strongly influenced by global policy agendas such as the Sustainable Development Goals (SDGs), particularly those emphasizing reduced inequalities, quality education, gender equality, and inclusive institutions. Recent studies highlight that libraries are uniquely positioned to promote inclusive development because they constitute one of the few universally accessible public spaces available to diverse social groups (Ganggi, 2023). In this context, libraries increasingly provide services that extend beyond traditional information provision, including digital literacy training, community outreach programs, disability support services, social work interventions, and empowerment initiatives targeting vulnerable populations (Shephard et al., 2023). These developments indicate that libraries are progressively adopting a social justice orientation, thereby redefining their institutional mission within contemporary welfare ecosystems.

Such transformation inevitably raises questions concerning the allocation of public resources. Despite the strategic role of libraries in fostering inclusion, budgeting processes in library management have traditionally been discussed through managerial and technical lenses, focusing on expenditure control, resource efficiency, cost optimization, and accountability mechanisms. This perspective reflects a conventional understanding of public budgeting as a neutral administrative instrument designed to ensure fiscal discipline and operational effectiveness. However, critical publicsector accounting scholarship has long challenged this assumption by arguing that budgets are inherently political and normative documents because they embody institutional priorities and determine whose interests receive public support. Budget allocations do not merely distribute financial resources; they simultaneously distribute opportunities, access, and social recognition within society.

From this perspective, library budgets should be understood as instruments of social budgeting rather than merely accounting artefacts. Social budgeting recognizes that financial decisions reflect broader commitments to social justice, equity, and public value creation. Every decision concerning infrastructure investment, service provision, collection development, technology acquisition, or community programming implicitly privileges certain user groups while potentially disadvantaging others. For example, investments in assistive technologies, accessible infrastructure, multilingual collections, adaptive learning resources, and outreach programs for underserved communities require deliberate budgetary prioritization. Therefore, the extent to which social inclusion principles are embedded within library budgeting processes becomes a crucial indicator of institutional commitment to equitable public service delivery.

Within this context, the Gender Equality and Social Inclusion (GESI) framework offers a particularly relevant lens for examining public resource allocation. GESI has gained increasing prominence in public policy and development governance because it emphasizes the systematic integration of equity considerations into planning, budgeting, implementation, and evaluation processes. Rather than treating vulnerable groups as passive beneficiaries, GESI seeks to address structural barriers that limit participation and access among women, persons with disabilities, older adults, children, indigenous communities, ethnic minorities, and other marginalized populations. In library settings, the application of GESI principles implies that financial planning should intentionally consider the differentiated needs of diverse user groups and ensure that public investments contribute to reducing rather than reproducing existing inequalities.

The urgency of integrating GESI into library budgeting is increasingly evident in contemporary library practice. Recent studies demonstrate that inclusive library services require substantial investments in accessible facilities, disabilityfriendly technologies, inclusive programming, staff training, and collaborative partnerships with community organizations (Muthia & Fauziah, 2025). Similarly, research on accessibility highlights that creating genuinely inclusive library environments often necessitates redesigning both physical and service infrastructures to accommodate users with diverse needs, including autistic individuals and persons with disabilities (Svaler, 2024). These findings suggest that inclusion cannot be achieved solely through policy declarations or symbolic commitments; rather, it requires tangible budgetary support and sustained resource allocation. Consequently, financial planning becomes a critical mechanism through which inclusion agendas are operationalized within library institutions.

Despite the growing prominence of social inclusion in library discourse, scholarly attention to the budgeting dimension of inclusion remains remarkably limited. A review of recent literature reveals that research on library finance continues to be dominated by discussions of financial sustainability, efficiency measurement, digital transformation investments, collection management, and accountability systems. Concurrently, studies examining social inclusion in libraries primarily focus on service delivery models, community engagement strategies, accessibility initiatives, and user experiences among marginalized populations (Shephard et al., 2023; Muthia & Fauziah, 2025). While these streams of scholarship provide valuable insights, they rarely intersect in ways that explicitly investigate how budgeting systems can institutionalize social inclusion objectives. As a result, there remains limited theoretical understanding regarding how GESI principles can be translated into concrete budgetary frameworks within library governance.

This gap is particularly significant because budgeting constitutes one of the most powerful governance instruments through which institutional values are transformed into organizational practice. Without examining how inclusion principles are embedded in budgetary decisions, commitments to diversity, accessibility, and equity risk remaining rhetorical aspirations rather than operational realities. Furthermore, the absence of a comprehensive synthesis of literature on GESIoriented library budgeting limits the development of conceptual frameworks capable of guiding both scholarly inquiry and policy innovation. Existing studies frequently address inclusion and budgeting as separate domains, thereby overlooking the crucial relationship between financial decisionmaking and social justice outcomes.

Against this backdrop, this narrative literature review seeks to critically examine the emerging intersection between library budgeting and Gender Equality and Social Inclusion (GESI). Specifically, the review addresses the following research questions: (1) How has the literature conceptualized the integration of social inclusion and GESI principles within library resource allocation and budgeting practices? (2) What forms of inclusive budgeting mechanisms have been identified in library contexts globally? (3) What institutional tensions emerge between managerial efficiency objectives and social equity goals in library budgeting? and (4) What factors facilitate or hinder the implementation of GESIoriented budgeting within library organizations? By addressing these questions, the review contributes to the advancement of social accounting scholarship, public value governance, and inclusive library management while offering a foundation for future empirical investigations into equitable public resource allocation.

RESEARCH METHOD

This study employed a Narrative Literature Review (NLR) approach to critically examine and synthesize scholarly discussions concerning the integration of Gender Equality and Social Inclusion (GESI) principles into library budgeting practices. Unlike systematic reviews that primarily focus on measuring the effectiveness of specific interventions, the narrative review approach is particularly suitable for exploring emerging and interdisciplinary topics that span multiple fields of knowledge, including public sector accounting, public administration, social inclusion, gender responsive budgeting, and library and information science (Sekaran & Bougie, 2019). The review was guided by the theoretical lenses of Social Accounting Theory and Public Value Theory, which enabled the analysis to move beyond technical budgeting issues toward broader questions of accountability, equity, social justice, and public value creation. Relevant literature was identified through comprehensive searches in major academic databases, including Scopus, Web of Science, and Google Scholar, using combinations of keywords such as library budgeting, public library finance, gender responsive budgeting, social inclusion, GESI, equity budgeting, public value, and social accounting. To ensure the relevance and contemporaneity of the review, the study focused primarily on peer reviewed journal articles published between 2021 and 2026, supplemented by highly cited foundational works where necessary.

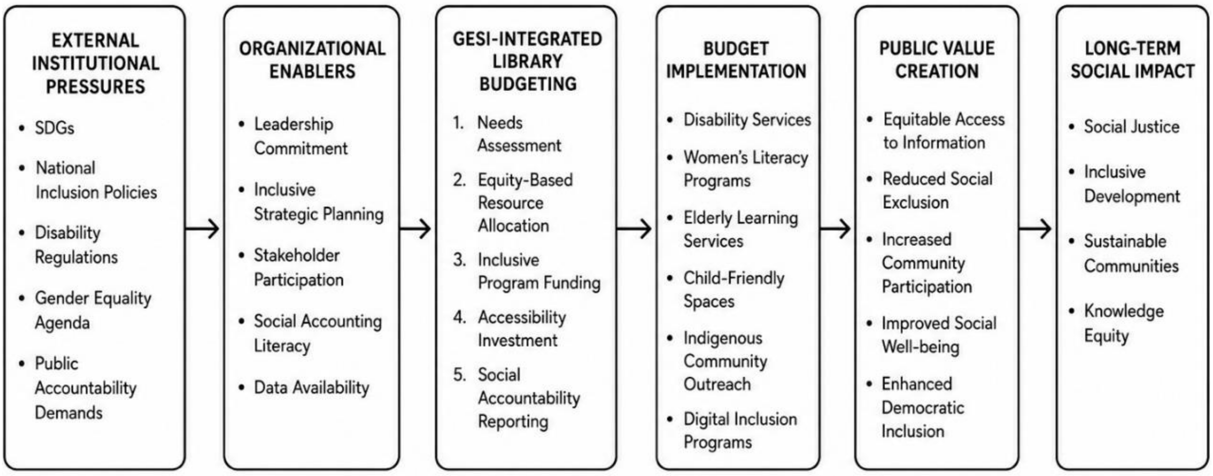

Figure 1. Critical Thinking Framework
Source: Some of research (2026)

As showed Figure 1, the selected literature was analyzed using a thematic synthesis approach, which involved several iterative stages: literature screening, critical reading, coding, categorization, and conceptual interpretation. Rather than summarizing individual studies separately, the analysis sought to identify recurring themes, theoretical convergences, contradictions, and research gaps across the body of literature. Through this process, the reviewed studies were grouped into key thematic areas, including the conceptualization of inclusive library budgeting, typologies of GESI oriented budget allocations, tensions between managerial efficiency and social equity, determinants of GESI integration, and emerging approaches to social accountability within library governance. The findings were then synthesized to develop a conceptual framework of GESI Integrated Social Budgeting, illustrating how budgeting can function not merely as a financial management tool but as a mechanism for promoting equitable access, social inclusion, and public value creation in contemporary library institutions. This interpretive and theory driven approach enabled the review to generate broader conceptual insights and future research directions beyond the findings of individual studies.

SYNTHESIS AND DISCUSSION

1. The Evolution of GESI Oriented Budgeting in Public Libraries

The contemporary literature increasingly suggests that public libraries have undergone a fundamental transformation from informationcentred institutions toward socially embedded public infrastructures whose legitimacy is increasingly evaluated through their contribution to equity, inclusion, and community wellbeing. This transformation is particularly evident in recent scholarship emphasizing the role of libraries in addressing digital exclusion, educational inequality, social isolation, and unequal access to public resources. Rather than functioning solely as repositories of information, libraries are increasingly conceptualized as instruments of social intervention capable of fostering social mobility, community resilience, and democratic participation. Consequently, the financial decisions made within library organizations have become inseparable from broader questions concerning social justice and distributive equity. Studies examining the social value of libraries consistently demonstrate that public funding decisions influence not only service availability but also the extent to which disadvantaged populations can participate in educational, economic, and civic life. Furthermore, emerging evidence indicates that libraries generate substantial public value through outcomes that extend beyond traditional performance metrics, including enhanced social cohesion, digital empowerment, and community capacitybuilding. These developments suggest that library budgeting should no longer be interpreted exclusively through the lens of financial efficiency but rather through its capacity to create equitable social outcomes and reduce structural barriers affecting vulnerable populations.

This shift has significant implications for the conceptualization of Gender Equality and Social Inclusion (GESI) within library governance. Historically, inclusion initiatives in libraries were frequently implemented as isolated service programs operating at the margins of organizational strategy. Accessibility improvements, literacy programs for marginalized groups, or outreach initiatives for vulnerable populations were often financed through temporary projects, donor support, or discretionary funds. However, recent literature increasingly argues that inclusion should be institutionalized within core governance mechanisms rather than treated as supplementary activities. Such arguments are consistent with broader developments in public administration, where scholars have emphasized that social equity must be integrated into planning, budgeting, implementation, and evaluation processes if organizations genuinely seek to reduce systemic inequalities. In this regard, GESIoriented budgeting represents a shift from programmatic inclusion toward structural inclusion because it embeds equity considerations directly into resource allocation systems. Consequently, the presence or absence of dedicated budget allocations becomes an important indicator of whether commitments to inclusion are substantive or merely symbolic. The literature therefore suggests that budgeting constitutes one of the most critical yet underexamined dimensions of inclusive library governance.

2. Typology I: Accessibility Oriented Budgeting

The most widely documented form of GESIrelated expenditure in library systems concerns accessibilityoriented budgeting. Across multiple jurisdictions, libraries increasingly allocate resources toward removing physical, technological, informational, and communication barriers that limit participation among persons with disabilities and other vulnerable populations. These investments commonly include wheelchairaccessible facilities, adaptive furniture, assistive technologies, screenreader software, Braille collections, sensoryfriendly learning environments, accessible websites, and specialized staff training. Importantly, the literature demonstrates that accessibility should not be understood merely as compliance with legal requirements. Rather, accessibility represents a strategic investment in social participation because physical and digital barriers frequently reinforce broader patterns of exclusion experienced by persons with disabilities. Research conducted in both developed and developing contexts consistently shows that inclusive infrastructure increases user participation, strengthens community engagement, and expands opportunities for lifelong learning among groups that have historically been underserved by public institutions. Consequently, accessibility expenditures should be interpreted not as operational costs but as investments in social citizenship and equitable access to knowledge infrastructures.

Nevertheless, the literature also reveals important tensions associated with accessibilityoriented budgeting. Although accessibility initiatives are widely supported at the normative level, implementation frequently encounters significant financial constraints. Many libraries operate under conditions of fiscal pressure, forcing managers to balance investments in accessibility against competing priorities such as collection development, digital transformation, staffing, and infrastructure maintenance. This challenge becomes particularly acute because accessibility improvements often require substantial upfront investment while benefiting relatively small user populations when measured through conventional performance indicators. As a result, accessibility expenditures may appear inefficient when evaluated through traditional costbenefit frameworks. However, such assessments overlook the fact that efficiency metrics themselves are socially constructed and may systematically undervalue benefits experienced by marginalized groups. Contemporary equity scholars therefore argue that the apparent inefficiency of accessibility investments reflects limitations in prevailing budgeting paradigms rather than deficiencies in the investments themselves. Viewed through a social accounting perspective, accessibility expenditures generate social returns that cannot be adequately captured through conventional financial indicators alone.

3. Typology II: Community Empowerment and Social Inclusion Budgeting

Beyond accessibilityfocused initiatives, a second category of GESIoriented budgeting concerns investments designed to strengthen community empowerment and social inclusion. Recent studies indicate that libraries increasingly allocate resources toward literacy development, digital skills training, entrepreneurship support, community learning programs, social innovation initiatives, and targeted outreach activities for marginalized populations. Such programs reflect a broader transformation in the mission of public libraries, which are increasingly expected to contribute directly to local development objectives and community wellbeing. Particularly within developing countries, social inclusionbased library transformation programs have been associated with enhanced community participation, increased economic opportunities, and improved access to information resources among disadvantaged populations. These findings challenge traditional assumptions that libraries primarily serve informational functions and instead position libraries as active contributors to social development processes. Consequently, budget allocations supporting community empowerment initiatives can be understood as investments in social capital and collective resilience rather than merely expenditures on service delivery.

A particularly significant insight emerging from the literature is that community empowerment programs often generate outcomes that extend far beyond the immediate objectives of library services. Participation in librarybased learning initiatives has been linked to increased employability, improved digital literacy, stronger community networks, and greater civic engagement. Moreover, social innovation research demonstrates that libraries increasingly function as collaborative spaces where diverse stakeholders,including community organizations, educational institutions, local governments, and civil society groups,cocreate solutions to complex social challenges. Such activities generate forms of public value that are difficult to quantify using conventional performance indicators yet remain central to the legitimacy of public institutions. Therefore, an exclusive focus on measurable outputs such as circulation statistics or visitor numbers risks obscuring the broader social impacts generated through communityoriented library investments. This finding further strengthens the argument that library budgeting should incorporate social value considerations alongside traditional efficiency metrics.

4. The Equity Efficiency Paradox in Library Budgeting

Perhaps the most significant theme emerging from the literature concerns the persistent tension between managerial efficiency and social equity objectives. Since the emergence of New Public Management, public organizations have increasingly been encouraged to demonstrate value through measurable outputs, performance indicators, costefficiency ratios, and evidencebased resource allocation. While such approaches have improved fiscal accountability, critics argue that they may inadvertently disadvantage vulnerable populations whose needs are costly to address and difficult to quantify. This tension is particularly visible in libraries because many inclusionoriented services require substantial investment despite serving relatively small user groups. Programs supporting persons with disabilities, migrants, indigenous communities, refugees, or socially excluded populations frequently generate lower utilization rates than mainstream services, yet they often produce disproportionately high social benefits. Consequently, resource allocation decisions become arenas in which competing conceptions of value are negotiated. One conception emphasizes efficiency, productivity, and measurable outputs, whereas the other emphasizes fairness, inclusion, and distributive justice. The literature increasingly suggests that these objectives should not be viewed as mutually exclusive but rather as complementary dimensions of public value creation. Nevertheless, achieving such integration remains one of the most significant governance challenges facing contemporary library systems.

5. Beyond Accessibility: Why GESI Budgeting Requires Structural Transformation

Although accessibilityoriented expenditures dominate the contemporary discourse on inclusive libraries, the literature increasingly suggests that accessibility alone is insufficient to achieve meaningful social inclusion. Most library inclusion initiatives continue to concentrate on the provision of physical infrastructure, assistive technologies, and disabilityfriendly facilities. While such investments are undoubtedly important, they primarily address the symptoms rather than the structural causes of exclusion. Recent studies on social inclusionbased library transformation indicate that sustainable inclusion requires a broader institutional commitment involving community empowerment, participatory governance, capacity building, and longterm social development strategies (Prihatin et al., 2024; Zalmi, 2024; Haryanto et al., 2024). In many cases, libraries have successfully expanded physical access while simultaneously maintaining decisionmaking processes that exclude vulnerable groups from influencing organizational priorities. As a result, inclusion may become operationally visible but institutionally superficial. This finding highlights an important distinction between service accessibility and social inclusion. Whereas accessibility focuses on reducing barriers to service utilization, social inclusion seeks to redistribute opportunities, voice, participation, and power within institutional environments. Consequently, GESIoriented budgeting must move beyond infrastructure financing toward the development of governance systems capable of embedding equity considerations throughout the entire budgeting cycle. Such an approach requires libraries to recognize that exclusion is not merely a technical problem requiring technical solutions, but rather a structural phenomenon rooted in broader social, economic, cultural, and institutional inequalities. Therefore, inclusive budgeting should be conceptualized as a transformative governance mechanism rather than a collection of isolated expenditure categories.

The distinction between operational inclusion and structural inclusion becomes particularly evident when examining the allocation logic underpinning library budgets. Existing budgeting frameworks frequently allocate resources to vulnerable groups through special projects, pilot programs, or temporary funding schemes. Although these initiatives often generate positive shortterm outcomes, their sustainability remains uncertain because inclusionrelated expenditures frequently depend upon discretionary decisions rather than institutionalized budget commitments. The literature on genderresponsive budgeting demonstrates a similar pattern across publicsector organizations. Despite widespread rhetorical support for gender equality, many public institutions continue to treat equity initiatives as supplementary programs rather than core budgeting priorities, resulting in fragmented implementation and limited longterm impact (Rubin & Bartle, 2021; Polzer et al., 2021; O'Hagan & Klatzer, 2021). Such findings suggest that meaningful inclusion cannot be achieved solely through the expansion of inclusive services. Instead, inclusion must become embedded within budgeting structures, performance indicators, accountability systems, and resource allocation criteria. Without such institutionalization, libraries risk reproducing what critical accounting scholars describe as symbolic accountability, whereby organizations publicly endorse social values while allocating insufficient resources to achieve substantive change. Consequently, future GESIoriented budgeting frameworks should prioritize the integration of inclusion objectives into mainstream budget planning rather than relegating them to peripheral funding streams.

6. The Symbolic Substantive Inclusion Gap

One of the most significant tensions emerging from the literature concerns the discrepancy between symbolic commitments to inclusion and substantive budgetary commitments. Across various publicsector contexts, organizations increasingly adopt policy statements emphasizing diversity, inclusion, accessibility, and equity. Libraries are no exception. Strategic plans, mission statements, and institutional reports frequently portray libraries as inclusive community spaces committed to serving all citizens regardless of gender, disability status, ethnicity, age, socioeconomic background, or cultural identity. However, the existence of inclusion rhetoric does not necessarily guarantee the existence of inclusionoriented resource allocation. Critical publicsector accounting research consistently demonstrates that organizational commitments become meaningful only when translated into measurable actions supported by dedicated financial resources (Polzer & Seiwald, 2021; Rubin & Bartle, 2021). Consequently, budgets provide a more reliable indicator of institutional priorities than policy statements alone because budgets reveal how organizations operationalize their stated values in practice.

The symbolic substantive inclusion gap is particularly relevant within contemporary library systems because many inclusion initiatives remain dependent on external grants, donor funding, temporary projects, or shortterm policy interventions. Evidence from social inclusionbased library transformation programs suggests that while libraries frequently succeed in launching innovative community initiatives, sustaining these programs often becomes challenging once external funding ends (Putri & Suharso, 2024; Prihatin et al., 2024). This pattern raises important questions concerning institutional commitment. If inclusionoriented programs disappear following budget reductions, it suggests that inclusion has not yet been fully integrated into core organizational priorities. From a Social Accounting perspective, this phenomenon reflects a failure to internalize social accountability within budgeting systems. Meanwhile, Public Value Theory suggests that organizations unable to sustain socially valuable programs may struggle to generate longterm public value despite achieving shortterm performance gains. Therefore, the literature increasingly calls for the development of budgeting frameworks capable of protecting inclusionoriented expenditures from shortterm fiscal pressures. Such frameworks would recognize that investments in equity frequently produce benefits over extended time horizons and therefore require stable institutional support.

7. Toward a GESI Integrated Social Budgeting Framework

Synthesizing the literature reveals that the future of library budgeting may depend on the emergence of what can be termed GESI integrated social budgeting. This concept extends beyond traditional budgeting approaches by explicitly incorporating principles of gender equality, social inclusion, accessibility, participation, and distributive justice into resource allocation processes. Rather than treating budgeting as a mechanism for optimizing resource efficiency alone, social budgeting recognizes that financial decisions shape social outcomes and influence the distribution of opportunities across communities. Contemporary scholarship on genderresponsive budgeting argues that equitable budgeting requires the systematic incorporation of social equity considerations at every stage of the budgeting cycle, including agenda setting, budget formulation, implementation, monitoring, and evaluation (Polzer et al., 2021; Rubin & Bartle, 2021; O'Hagan & Klatzer, 2021). Applying this logic to libraries implies that inclusion should become a budgetary criterion rather than a programmatic objective. In practical terms, this means that every major budget decision should be evaluated according to its potential impact on vulnerable populations and its contribution to reducing social inequalities.

Importantly, the literature suggests that a GESI integrated budgeting framework should combine financial accountability with social accountability. Traditional performance indicators such as circulation statistics, collection utilization rates, and costefficiency measures remain important, but they are insufficient for capturing the broader social contributions of libraries. Future budgeting systems should therefore incorporate indicators measuring accessibility outcomes, community empowerment, participation rates among marginalized populations, digital inclusion achievements, and improvements in social wellbeing. Such indicators would enable libraries to demonstrate how financial resources contribute to public value creation beyond conventional service outputs. Furthermore, integrating social indicators into budgeting systems would strengthen the visibility of vulnerable populations within organizational decisionmaking processes and reduce the risk that inclusion objectives become marginalized during periods of fiscal austerity. Ultimately, the transition toward GESIintegrated social budgeting represents not merely a technical reform but a paradigmatic shift in how libraries conceptualize accountability, value creation, and their role within democratic societies.

8. From Traditional Budgeting to GESI Integrated Social Budgeting

The synthesis of contemporary literature reveals that existing approaches to library budgeting remain predominantly influenced by managerial and financial paradigms emphasizing efficiency, accountability, and fiscal sustainability. Although these approaches have contributed significantly to improving financial governance, they often fail to adequately address the distributive consequences of resource allocation decisions. The reviewed studies consistently demonstrate that budgetary choices influence not only organizational performance but also patterns of access, participation, representation, and social inclusion among diverse population groups. Consequently, budgeting should no longer be understood merely as a mechanism for allocating financial resources but rather as a governance instrument capable of shaping social outcomes and redistributing opportunities within society (Ho et al., 2023; Polzer et al., 2023; O'Hagan & Klatzer, 2021).

A critical observation emerging from the literature is that contemporary library systems frequently operate within a paradoxical environment. On the one hand, libraries are increasingly expected to function as agents of inclusion, community empowerment, and social development. On the other hand, budgetary systems continue to rely heavily on performance indicators emphasizing measurable outputs such as circulation rates, visitor numbers, collection utilization, and operational efficiency. This mismatch creates what may be termed an institutional disconnect between social missions and financial decisionmaking mechanisms. Libraries may publicly endorse inclusion while simultaneously employing budgeting systems that inadequately recognize or reward inclusionrelated outcomes. As a result, inclusion initiatives often remain peripheral rather than becoming embedded within core organizational priorities.

To address this challenge, this review proposes a GESIIntegrated Social Budgeting Framework that conceptualizes budgeting as a multidimensional process linking financial accountability, social accountability, and public value creation. The framework draws upon Social Accounting Theory, Public Value Theory, and GenderResponsive Budgeting scholarship to reposition budgeting as an instrument of social transformation. Rather than treating GESI as an additional budgeting consideration, the framework places equity and inclusion at the center of resource allocation processes. This approach recognizes that social inclusion is not an outcome that emerges automatically from efficient service provision but rather a goal requiring intentional investment, institutional commitment, and systematic accountability mechanisms.

9. Components of the GESI Integrated Social Budgeting Framework

The proposed framework consists of five interconnected dimensions. The first dimension is Equity Based Needs Assessment. Existing literature consistently emphasizes that effective inclusion policies require a comprehensive understanding of the needs and barriers experienced by marginalized populations. Therefore, budget formulation should begin with systematic assessments involving accessibility audits, demographic analyses, community consultations, and participatory stakeholder engagement. Such assessments enable libraries to identify disparities in access and prioritize resource allocations accordingly. Importantly, this stage recognizes that different communities experience exclusion in different ways and therefore require differentiated interventions.

The second dimension is Inclusive Budget Formulation. During this stage, identified inclusion needs are translated into concrete budget allocations. Dedicated funding streams may be established for disability services, genderresponsive programming, digital inclusion initiatives, multilingual collections, indigenous knowledge preservation, community outreach activities, and accessibility infrastructure. Unlike traditional budgeting approaches, inclusive budget formulation explicitly evaluates proposed expenditures according to their potential contribution to equity outcomes.

The third dimension is Participatory Resource Allocation. The literature increasingly demonstrates that participation enhances both legitimacy and effectiveness in publicsector decisionmaking. Consequently, marginalized groups should not merely be recipients of services but active participants in budget deliberations. Through participatory budgeting mechanisms, libraries can improve responsiveness while ensuring that resource allocation decisions reflect community priorities rather than solely managerial assumptions.

The fourth dimension is Social Impact Measurement. Traditional library performance indicators primarily measure service outputs. However, social accounting scholars argue that public organizations should also evaluate social outcomes. Accordingly, GESI integrated budgeting requires indicators capable of capturing improvements in accessibility, digital inclusion, social participation, empowerment, and community wellbeing. Such indicators enable libraries to demonstrate how financial resources contribute to broader societal objectives.

The fifth dimension is Social Accountability and Public Reporting. Transparency regarding both financial expenditures and social outcomes strengthens institutional legitimacy. Public reporting should therefore communicate not only how funds were spent but also how those expenditures contributed to reducing inequalities and promoting inclusion. Such reporting mechanisms can reinforce organizational commitment to social justice while enhancing public trust.

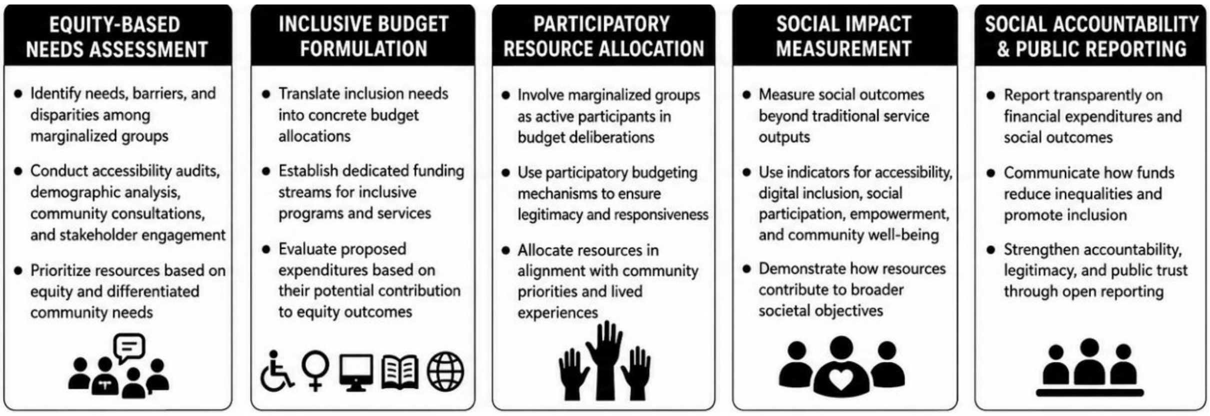

Figure 2. Components of the GESI Integrated Social Budgeting Framework
Source: Research data (2026)

10. Gender Responsive Budgeting in Indonesia

Indonesia has institutionalised Gender Responsive Budgeting (GRB) as part of its broader Gender Mainstreaming agenda through Presidential Instruction No. 9 of 2000 on Gender Mainstreaming in National Development, which mandates the integration of gender perspectives across all stages of development planning and implementation. This commitment has subsequently been reinforced through several regulatory frameworks, including Law No. 25 of 2004 on the National Development Planning System, Government Regulation No. 17 of 2017 on the Synchronisation of National Development Planning and Budgeting Processes, and Presidential Regulation No. 18 of 2020 concerning the National Medium Term Development Plan (RPJMN) 2020-2024, all of which emphasise inclusive and equitable development outcomes.

For public libraries, these policy developments provide a strong institutional rationale for embedding Gender Equality and Social Inclusion (GESI) considerations within budgeting processes. As libraries increasingly function as community centred institutions that serve diverse user groups, budget allocations should address disparities in access to information, digital services, learning opportunities, and cultural resources. Consequently, the principles underpinning Indonesia's GRB framework offer a relevant policy foundation for the proposed GESI Integrated Social Budgeting Framework, enabling libraries to align financial decision making with broader national objectives of equity, inclusion, and sustainable social development.

CONCLUSION

This narrative literature review set out to examine how Gender Equality and Social Inclusion (GESI) principles can be integrated into library budgeting practices and what such integration means for contemporary publicsector governance. The review demonstrates that libraries have undergone a profound transformation from information repositories into institutions that actively contribute to social inclusion, community empowerment, digital equity, and democratic participation. As a consequence, budgeting can no longer be understood solely as a technical mechanism for resource allocation. Instead, it must be recognized as a social and political instrument that influences whose needs are prioritized, whose voices are heard, and whose opportunities are expanded through public investment.

The synthesis of the literature reveals that inclusionoriented budgeting within libraries remains fragmented and uneven across jurisdictions. While many libraries have implemented accessibility initiatives, community outreach programs, and social inclusion projects, relatively few have institutionalized GESI principles within core budgeting systems. Consequently, significant gaps persist between policy commitments to inclusion and actual financial allocations. This discrepancy highlights the limitations of approaches that treat inclusion as a supplementary program rather than a fundamental budgeting principle.

Drawing upon Social Accounting Theory and Public Value Theory, this review argues that library budgets should be conceptualized as instruments of social accountability and public value creation. Through this lens, expenditures on accessibility, gender equality, disability inclusion, digital participation, and community empowerment are not peripheral costs but investments in equitable development and democratic citizenship. Such investments generate forms of public value that frequently remain invisible within conventional performance measurement systems but are nonetheless essential to the legitimacy and social relevance of public institutions.

Based on the synthesis, this review proposes a GESI Integrated Social Budgeting Framework comprising equitybased needs assessment, inclusive budget formulation, participatory resource allocation, social impact measurement, and social accountability reporting. The framework provides a conceptual foundation for integrating inclusion objectives into budgeting processes while simultaneously strengthening public value creation and institutional accountability.

Ultimately, the future relevance of libraries will depend not only on their ability to manage information resources efficiently but also on their capacity to allocate resources equitably. Integrating GESI principles into budgeting systems represents an important step toward ensuring that libraries remain inclusive, responsive, and socially transformative institutions capable of contributing to sustainable and equitable development in increasingly diverse societies.

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