GENDER RESPONSIVE BUDGETING (GRB): A STUDY OF POLICY INTERNALISATION AND ITS IMPLEMENTATION AMONG THE POLICY ACTORS IN MALAYSIA

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by

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GRB	Gender-Responsive Budgeting
GFPs	Gender Focal Points
MOE	Ministry of Education
MOF	Ministry of Finance
MOHR	Ministry of Human Resource
MBS	Modified Budgeting System
MDGs	Millennium Development Goals
MWFCD	Ministry of Women, Family and Community Development
NBO	National Budget Office
OBB	Outcome-based Budgeting
PPBS	Program and Performance Budgeting System
SDGs	Sustainable Development Goals
TBS	Traditional Budgeting System

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BAJET RESPONSIF GENDER (GRB): KAJIAN PENGHAYATAN DAN PELAKSANAAN DASAR DALAM KALANGAN AKTOR DASAR DI MALAYSIA

ABSTRAK

Malaysia telah memulakan inisiatif-inisiatif bajet gender pada tahun 2001 sebagai sebahagian daripada komitmennya ke arah mencapai kesaksamaan gender melalui alat makroekonomi iaitu Bajet-Responsif Gender (BRG). Inisiatif –inisiatif ini telah dimulakan dengan misi pemantauan dan siri perbincangan sejak tahun tersebut dan disusuli dengan perlantikan empat kementerian perintis BRG; dan pengedaran Manual khusus untuk Analisis Bajet Gender. Bagaimanapun, selepas lebih 20 tahun, kajian telah mendapati status pelaksanaan BRG masih kabur di semua kementerian di Malaysia. Tidak dinafikan, pelaksanaan polisi BRG ini masih diragui seolah-olah tidak pernah berlaku perlaksanaannya secara menyeluruh. Beberapa bentuk cabaran telah dikenalpasti dalam memahami faktor sebenar di sebalik kegagalan pelaksanaan BRG di dalam proses belanjawan semasa kementerian. Kajian ini merupakan kajian rintis yang dijalankan untuk mengkaji status perlaksanaan BRG di Malaysia. Selain itu, kajian ini dijalankan adalah untuk memeriksa lebih lanjut kefahaman pembuat dasar tentang BRG dan menginternalisasikannya ke dalam format semasa Belanjawan Berasaskan Hasil (OBB). Sepanjang tempoh kajian, beberapa cabaran sebenar telah dikenal pasti yang telah menghalang pelaksanaan sepenuhnya polisi tersebut. Dalam menjalankan kajian ini, temu bual kualitatif mendalam telah dipilih untuk mengumpul data yang bermanfaat daripada 18 informan yang mewakili empat kementerian; khususnya Kementerian Pembangunan Wanita, Keluarga dan Masyarakat; Kementerian Kewangan; dan dua

kementerian perintis BRG iaitu Kementerian Pendidikan dan Kementerian Sumber Manusia. Pengesahan data telah dilakukan melalui proses kebolehpercayaan dan triangulasi dalam memastikan kekayaan data naratif informan diperolehi. Keputusan daripada kajian ini menunjukkan bahawa kesedaran gender individu yang rendah dan struktur mendalam yang tidak saksama yang sebati adalah dua faktor kritikal yang mempengaruhi pelaksanaan polisi berasaskan gender; samada perlaksanaan yang lengkap atau tidak lengkap di dalam sesuatu organisasi. Dua domain formal yang lain iaitu kebolehcapaian sumber dan polsi formal yang dinyatakan dalam kerangka konsep kajian ini juga akan terjejas sekiranya tiada sebarang perubahan dibuat di kuadran tidak formal (Kuadran I dan II). Kajian telah mendedahkan bahawa pembuat dasar yang mempunyai kesedaran gender menunjukkan penerimaan mereka terhadap dasar BRG yang akan dilaksanakan. Disamping itu juga, penghayatan bagi melaksanakan BRG dipercayai akan menjadi kemahuan politik yang kuat dikalangan aktor dasar sekiranya mereka mempunyai kefahaman mendalam tentang konsep gender dan BRG. Namun, budaya tidak mempeduli untuk lebih memahami keperluan gender yang berbeza di antara wanita dan lelaki perlu dihapuskan terlebih dahulu. Kemudian, perubahan dalam pemikiran, pemahaman, internalisasi serta struktur mendalam ke arah BRG dan kesaksamaan jantina boleh berlaku secara beransur-ansur.

GENDER RESPONSIVE BUDGETING (GRB): A STUDY OF POLICY INTERNALISATION AND ITS IMPLEMENTATION AMONG THE POLICY ACTORS IN MALAYSIA

ABSTRACT

Malaysia started its gender budget initiatives in 2001 as part of its commitment to achieving gender equality through the macroeconomic tool i.e. Gender-Responsive Budgeting (GRB). The initiatives started with monitoring mission and discussion that year and followed up with the appointment of four pilot ministries and the distribution of specific Manuals for Gender Budget Analysis. However, after more than 20 years, research has found that the status of GRB implementation is still vague in all Malaysian Ministries. Undeniably, the implementation of the GRB policy is still in doubt, as if it never happened completely. Several challenges have been identified in understanding the fundamental factors behind the non-well implementation of the GRB in the current budgeting process of the ministries. It is a preliminary study conducted to examine the status of GRB implementation in Malaysia. Besides, it is to investigate how policy actors' understand the GRB and internalise it in the current Outcome-Based Budgeting (OBB) format. Throughout the study, several real challenges were identified that hinder the complete implementation of the policy. In conducting this study, qualitative in-depth interviews were chosen to collect fruitful data from the 18 informants of the four ministries, specifically the Ministry of Women, Family and Community Development; Ministry of Finance; and two GRB pilot ministries, i.e. Ministry of education and Ministry of Human Resources. Data validation has been done through the trustworthiness and triangulation process to ensure the richness of informants' narratives is obtained. The results from this study indicated that the low individual gender consciousness and unequal deep structures embedded are the two critical influencing factors for the complete or incomplete implementation of gender-based policy in the organisation. The other two formal domains, resource accessibility and formal policies stated in the conceptual framework of this study will also be affected if no changes have been made in the informal quadrants (Quadrant I and II). The study has revealed that the policy actors with gender consciousness show their acceptance of the GRB policy to be implemented. Besides, the internalisation of the GRB implementation is believed to have strong political wills if there is profound understanding of gender and GRB concepts among policy actors. However, the culture of ignorance to further understand different gender needs between women and men must first be eliminated. Then, the changes in the mind set, understanding, internalisation, and deep structures toward GRB and gender equality can gradually occur.

CHAPTER 1

INTRODUCTION

1.1 Introduction

This chapter sets out the background of the study which led to the identification of the problem statement and subsequently to the development of the research questions and objectives. Three significant aspects of the study are also fully explained in this chapter. The chapter ends with summaries of the chapters of this thesis. This chapter presents the scenario of changes in Malaysia's current budgeting system including the introduction of Outcome-Based Budgeting (OBB) and pays close attention to how existing gender elements are already integrated into the system. The term 'Gender-Responsive Budgeting' (GRB) is used in this study specifically to refer to the process of preparing the current national budget. The researcher is concerned about giving readers a clearer picture of the current budgetary system processes and the gender aspects which have been integrated into the system. A summary of GRB is therefore provided to illustrate its process and its related concepts, which are often interpreted together. Clearly a deep understanding of GRB in Malaysia is related to an understanding of the current budgetary process and system. Additionally, the internalisation of GRB might affect the development of the country's economic and social policy. In the following sections, I shall explain GRB and the evolution of the budgetary process in Malaysia before the idea of engendering budgets came along and a gendered budget became an instrument of Malaysia's economic policy.

1.2 Gender Responsive Budgeting (GRB): An Overview

'Is a gender responsive budget a separate budget for women?' 'Why do we need to increase spending on women's programmes?' and 'Is a gender responsive budget a 50:50 divided budget for women and men?' These are some common questions posed to GRB advocates when discussing topics pertaining to engendering the national budget. Elson (2002) explained that the aim of the GRB initiative was to analyses any form of public expenditure or method of raising public money from a gender perspective, identifying the implications for and impacts on women and girls compared with men and boys. Elson (2001) was seemingly the first person to use the term 'gender responsive budget initiative' in her gender-based budget works and she emphasised that this initiative can assist the government to close the gaps, to ensure that public money is raised and spent more effectively, and to help to ensure the realisation of gender-equality goals and improved compliance with the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW). This interpretation of the term was further strengthened by the elucidation given by other gender advocates that a gender-responsive budget provides a way to evaluate the effects of government revenue and expenditure policies on women and men; however, the exercise does not prescribe a different budget for women and men, nor does it explicitly advocate for increased spending on women-specific programs (Budlender et al., 2002). This form of budget provides information which leads to better decision-making on how policies and urgent issues should be reviewed, as well as the resources needed for achieving gender equality (Budlender & Hewitt, 2003). In her works on gender, Budlender (2005) then further stressed that this budget is a form of policy analysis from a gender perspective, focusing not only on the figures in the budget but also the policies and programs underlying them.

The term ‘gender responsive budget’ has been appearing frequently since the 1990s at various international engendering budget workshops and conferences. It is important to grasp the fact that GRB is not a specific budget for women only but is regarded as a tool with which to integrate a gender perspective into every step of the budgetary process, from planning to implementing, monitoring and evaluating. It is directed towards the needs and interests of both women and men as different groups and ensures that these needs are addressed in public budgeting. It also ensures that budget policies take into consideration the gender issues which are prevalent in society, such as the glass ceiling which hinders women from being able to compete equally with men for leadership positions, gender discrimination in the workplace especially in the technology industries, and sexual harassment (both verbal and online), all of which make women still far from being equal with men in many aspects of life.

In many gender and feminist studies, GRB is highlighted as a tool for mainstreaming gender in national policies and plans, redressing inequalities and promoting women’s economic, social and political rights. Budlender et al. (2002) stressed that the aim of this budgeting initiative is to create a clear connection between social and economic policies by incorporating a gender analysis in the formulation and implementation of government budgets. Most feminist economists have also stressed the fact that this budget is an extension of the concept of performance budgeting, which focuses on the achievement of results in the form of outcomes as distinct from performance measured merely in terms of budgetary expenditure. This initiative seeks to create a supportive policy framework, build capacity and strengthen monitoring mechanisms to support government accountability. It also determines where the needs of women and men are the same and where they are different, so when the needs are different the budget allocation should also be different (Budlender, 2007). This is the opposite of the budget not being separate for women or men and of budgets which are divided equally between the genders. The core benefits of GRB can be seen in two ways: (i) to ability to assess the impact of government expenditures and programs on the economic and social position of women and of men; and (ii) the ability to develop strategies which will result in a more gender-sensitive allocation of resources. GRB also ensures the availability of and access to public services with the objective of moving towards a more inclusive development and a direct concern for women and marginalised groups which have diverse needs which are often neglected or not addressed.

Across various public financial management studies, GRB is being recognised by a range of different names, but there is still no specific uniform definition of the term. GRB has been referred to as ‘women’s budgets’, ‘gender-sensitive budgets’, ‘applied gender budget analyses’ (MWFCD & UNDP, 2005) ‘gender budgets’ and ‘gender responsive budgets’ (Sodani & Sharma, 2008). These terms have been used interchangeably but they all refer to the same budgets. In most recent studies, gender advocates frequently use the abbreviated term GRB but note that all these names denote the same processes and tools in any of the government’s gender-based budgeting works. An understanding of GRB should be an essential part of any actions towards budget preparation. For this reason, the focus of this study is on the specific process called Gender-Responsive Budgeting (GRB). The term GRB is used here to avoid confusion as the primary focus of this study is on the process of preparing ministries’ budget works rather than concentrating on its printed budget documents.

In the organisational context, the United Nations (UN) defines GRB as the government process of planning, programming and budgeting which contributes to the advancement of gender equality and the fulfilment of women's rights (UN Entity for Gender Equality and the Empowerment of Women, n.d.). Generally, GRB is necessary as it able to identify and highlight any part of the current budget which needs an intervention to address gender gaps in national and local government policies, plans and budgets. UNIFEM (2001) stated that GRB is a process of analysing the impact of government revenue and expenditure on women and girls compared with men and boys, and that it is fast becoming a global movement to build accountability for national policy commitments to women. The GRB process requires maintaining a gender perspective at various stages in the formulation of programs and policies, the assessment of the needs of target groups, the review of existing policies and guidelines, the allocation and redistribution of resources, the implementation of programmes and impact assessments. For this reason, GRB is significant for ensuring that a government's policy tools, which are a national budget statement together with other policies and programs, will address the needs and interests of individuals who belong to different social groups. GRB is therefore a means of promoting equal opportunities and resources between the genders. In other words, GRB addresses the biases which can arise because someone is a woman or a man, and at the same time considers the disadvantages suffered as a result of having a different ethnicity, caste, class or poverty status, location and age (UNPFA; UNIFEM, 2006) which all subsequently reinforce gender inequalities in societies. To simplify the issue, GRB is a government process of planning and budgeting in an attempt to promote gender equality and to exercise women's rights, and it requires the identification and application of essential interventions to address gender issues in the policies, plans and budgets of various sectors and of the government (UN Women, 2015).

There is a growing awareness of the cost of gender inequality and an increasing realisation that it is not only costly for women but also for society as a whole. In determining the effects of government revenue and expenditure policies on women and men, the public economists Hewitt and Mukhopadhyay (cited in Budlender et al., 2002) described GRB as a process of redefining national revenue and expenditure in ways which consider the different needs and priorities of both women and men. Elson (cited in Budlender et al., 2002), a leading feminist economist of GRB, emphasised that this form of budgeting will create a significant policy design as it will lead to the reduction of gender inequality and consequently remove gender constraints to successful macro-economic outcomes. GRB will be able to implement a gender perspective into government budgets for the benefit of the people as a whole and at the same time to promote gender equality (Elson & Sharp, 2010). Budlender et al. (2006) stated that GRB is about ensuring that government budgets address the needs and interests of individuals in different social groups and that it reveals biases which potentially exist because someone is either male or female, and at the same time considers the disadvantages suffered as a result of different ethnicity, caste, class or poverty status, location and age.

On the surface, government budgets tend to be a neutral policy instrument to document all government revenues and expenditures and do not seem to be related either to men or women or to broader gender issues. This apparent neutrality, however, hides the fact that women in societies are indeed economically, socially and politically inferior to men (Renzetti et al., 2012). In Malaysia, these inequalities are not only concealed behind the government's gender-neutral and gender-blind policies, but there is further denial of the effects of such a budget causing women and minorities to have long had to face gender inequalities in society. Sharp and Broomhill (2002) believed that gender differences were exaggerated by the government's ignorance of the different socially determined roles as well as the responsibilities and capabilities of men and women. Explicitly, GRB identifies these needs and leads to interventions which address the gender and socio-economic gaps in policies, plans and budgets. It is therefore critical to investigate and monitor the extent to which public policies, programmes, budgets, aid modalities and expenditure patterns are gender responsive. In other words, how much public budgeting expenditure appears directly responsive to gender, indirectly responsive and neutral across all sectors.

In many countries, efforts have been made to institutionalise gender mainstreaming through GRB across all sectors and levels of governance. Through GRB, the budget policies of the government have to take into account the gender issues which are prevalent at the societal level in order to ensure gender equality practices. GRB is a significant process in preparing budgets which are gender sensitive. In fact, there are many benefits of applying GRB. Budlender and Hewitt (2003) listed some of GRB's advantages to the government as well as to the women and citizens' group of a country as it helps a government to improve efficiency in expenditure, promotes transparency and accountability among policy actors and reduces corruption (Budlender & Veneklasen, n.d.) which is really significant in promoting gender equality in the country. GRB also offers women and citizens an advocacy and monitoring mechanism, provides information to challenge discrimination and inefficiency, and provides ways in which women can contribute to society and the economy (Budlender & Veneklasen, n.d.). In Malaysia, Penang's GRB efforts have also highlighted several important benefits of GRB: it can maximise Penang's human resources when promoting individual potential (of both women and men) without stereotyping or discrimination; it can help the effective use of the state's financial resources; it can improve the policy and budget process in terms of prioritisation, planning, implementation, monitoring and evaluation, and impact assessment; and it can encourage good governance by extending the principles of inclusion, social equity, transparency, accountability, efficiency and responsiveness (Lochhead et al., 2011). These advantages are very significant for contributing to successful gender equality practices.

Historically, gender equality was declared to be a fundamental principle of the Commonwealth in 1991 and this principle was reaffirmed in the Commonwealth Plan of Action on Gender and Development and its Updates in 1995 (Spence, 2003). Spence (2003) added that the principle had been aligned with the Commonwealth's commitment to economic development and the eradication of poverty since the late 1980s and thus sparked the idea of GRB in the 1990s as an instrument of macro-economic policies. These economic measures can significantly contribute to reducing gender gaps and gaps in incomes, health, education and other areas of social policy (Szekeres, 2007). GRB began to gain international momentum when the UN's Beijing Platform for Action (1995) called for the incorporation of a gender perspective in countries' budgetary decisions to ensure that governments are accountable for their gender equality policy commitment (UN, 1995). The first gender budget initiative was launched by the Commonwealth Secretariat in 1995 and some of the pilot countries involved at that particular time were Barbados, Fiji, South Africa and Sri Lanka (Commonwealth Secretariat, 2003). Since then, efforts to expand the gender budget initiative were continued by Commonwealth Secretariats by sharing their experiences and gender works across the world.

To become further familiarised with GRB efforts, several individuals have to be recognised. A key expert in GRB work is Diane Elson, a leading feminist economist who developed a specific economic framework to integrate gender into macro-economic policies (Elson, 1998). Several other leading proponents of GRB are Rhonda Sharp, Debbie Budlender, Marilyn Marks Rubin, John R. Bartle, Lekha Chakraborthy, Guy Hewitt and Tanni Mukhopadhyay. Many studies have noted that the pioneering GRB countries were Australia, South Africa and The Philippines. The Australian Federal Government was the first to develop a specific budget assessment for analysing the impacts on women and girls called the 'Women's Budget' (Ng, 2016) and Rhonda Sharp was one of the key femocrats who pioneered this form of budget (Budlender & Hewitt, 2002). Budlender and Hewitt (2002) also described how in South Africa, a Women's Budget Initiative was introduced by Debbie Budlender with a specific agenda to implement this initiative in that country. Currently, over 100 countries are using the GRB system for ensuring equal distribution of resources between women and men in the effort to promote gender equality (Ng, 2016). Gender equality practices in a country are triggered by the equal distribution of resources, with women and men given equal opportunities to shape their lives. Although the GRB goals can vary according to the country which is implementing it, the core aims of this initiative in any country are similar (Sharp, 2003): (i) to raise awareness of gender issues and impacts; (ii) to ensure the government's commitment to integrating gender into the national budget statement; and (iii) to change existing budgets and policies so as to promote gender equality.

Globally, the gender inequality gap specifically in the economic and political arenas is still wide. People are being left behind, particularly the poorest and disadvantaged because of their differences in terms of gender, age, disability, ethnicity or geographic location throughout the world. Although the world now seems a better place for women and girls to live in compared with the past, many studies as well as SDGs 2019 still report that discriminatory laws and social norms, harmful practices and various types of violence against women and girls remain unchecked. Data from around 90 countries show that the gender gap continues to widen because women are most likely to have young children at home and particularly when they are engaged in caregiving and domestic chores they will have less time for paid work, education and leisure, which consequently further reinforces their socio-economic disadvantage (SDGs, 2019). The economic circumstances of women and girls worsened in 2020 when countries across the globe had to struggle with the COVID-19 pandemic. The Sustainable Development Goals 2020 (SDGs, 2020) reported that women spent about three times as many hours in unpaid domestic and care work as men during the lockdown due to the pandemic. Even though it was also shown that both women and men were taking responsibilities for managing household chores and childcare at home during the lockdown, women continued to bear the majority of the housework, meaning that there have been no tremendous changes from the pre-pandemic time (SDGs, 2020). In the context of power, data from 133 countries show that women currently have more decision-making positions at the local level, holding 36% of elected seats worldwide in 2020 (SDGs, 2020). This progress shows the increasing acceptance of women in legislative bodies, but it still remains disproportionately low.

Women are obviously affected more than men in every sector, as reported in many academic studies. In line with academic findings, the third of the Millennium Development Goals (MDGs) was set out to promote gender equality and empower women from 2000 to 2015. These efforts later continued with a new set of seventeen SDGs which added a new momentum to the initiatives generated by the MDGs and fitted them into the global development agenda from 2015-2030. In the SDGs, wider recognition is given to the determination of gender equality and to empowering all women and girls as a specific fifth goal (Sen, 2019). Gender equality is one of the tools for poverty eradication because women are normally reported to be the most vulnerable group in regard to this issue. It is recognised that, despite notable progress in education, women still face challenges in the transition to paid work and receive lower wages than men. Overall, women earn 24% less than men whereas in Southern Asia men can earn salaries about 33% higher than women (MDGs, 2015). This clearly shows that sound economic policies with a practical initiative such as GRB must be developed to address the imbalance of economic opportunities and contributions between women and men. The UN (2015) stressed that over fifteen years of implementation, the MDGs had provided a significant framework for development and that substantial improvement had been made in a number of areas, but that progress was still considered unsatisfactory in the least developed areas such as Africa, landlocked developing countries and small island developing states, and that in fact some of the goals remained unfulfilled, particularly in health matters. As a result, in 2016, a new agenda was built on the MDGs, the 2030 Agenda for Sustainable Development (also known as SDGs) intended to complete what had not been achieved (UN, 2015).

The implementation of the 2030 Agenda for Sustainable Development has been officially implemented as a transformative plan of action to embed the aspirations of the MDGs. Even so, significant gaps remain between women and men, especially in the labour market. Although women have been empowered to reach their full potential and to have access to productive resources as well to be able to participate equally with men in economic, political and public life, the gap between women and men is still broadening. Commonly, in terms of economic participation, based on a time-use survey conducted between 2000 and 2014, women in 59 countries spent about 19% of their time daily in unpaid labour compared with 8% in men (UN New York, 2016). So because gender equality is regarded as a roadmap for the sustainable development of both genders, GRB has become an important strategy and is seen as a push factor for an effective macro-economic policy framework.

In Malaysia, efforts to realise GRB have long been underway. The Economic Planning Unit (2010) described GRB as a policy in action in its Tenth Malaysia Plan 2011-2015, as it reflected the values of the country especially in the healthcare system (Asian Development Bank, 2013). Furthermore, in 2010 a special committee organised by the Ministry of Women, Family and Community Development (MWFCD) established a gender sensitisation programme in the public sector which was related to recruitment, career development and succession planning in order to achieve at least a 30% representation of women in key decision-making positions within the parliament, state legislatives assemblies, the judiciary and ministries (Tenth Malaysian Plan, 2010). This GRB 'policy in action' was reinforced by the introduction of a Gender Focal Points (GFPs) strategy in that year, as a means to ensure that every Ministry in Malaysia had a person responsible for championing and mainstreaming gender into its planning, programming and budgeting (APEC Economic Policy Report, 2020). In terms of its implementation, however, no real implementation was reported in the status of GRB.

GRB is an effective way to ensure equitable healthcare for women and men by targeting public health subsidies for the poor as well as ensuring that women's reproductive health facilities are adequately provided across the country. This shows how Malaysia values its women. Taking into account all of the issues discussed above, this study is designed to explore GRB implementation and its progress in Malaysia. At the same time, the level of understanding and commitment by Malaysia's policy actors to GRB will also be examined. Strong awareness of gender equality entered official thinking after Malaysia ratified CEDAW in 1995 (Women's Aid Organisation (WAO), 2016). CEDAW is an international human rights treaty for women which was adopted by the UN General Assembly in 1979. Since then, Malaysia has been required to create strategies for upholding and empowering women's rights in the country. The idea of GRB in Malaysia was put forward in 2000 when the former Prime Minister Dato' Seri Abdullah Ahmad Badawi spoke about the relevance and practicality of the budget in prioritising gender mainstreaming efforts specifically within government sectors after various amendments to the Federal Constitution of Malaysia.

GRB is clearly in line with Malaysia's National Policy on Women which outlines the need for information on target clientele to be gender categorised to facilitate assessment (MWFCD, 2015). This shows the extent to which the Malaysian Government is committed to achieving gender equality by integrating gender into its national budgetary planning and allocation of resources. The government's commitment to gender equality was further illustrated by the establishment of the Ministry for Women and Family Development in 2001 (later renamed the Ministry for Women, Family and Community Development (MWFCD) in 2004). Then, in 2003, the MWFCD received approval from the Economic Planning Unit (EPU) to carry out GRB pilot projects in the country. The MWFCD also benefited from strong cooperation from the UN Development Programme (UNDP) which provided financial and technical support. From then, efforts to introduce GRB in Malaysia have continued, and this will be discussed in detail in Chapter 2. Five ministries were selected (later four due to the merging of two ministries into one) to be involved in implementing GRB pilot projects in collaboration with the UNDP. Detailed descriptions of the four pilot ministries will also be discussed in Chapter 2.

Thus far, even though the initiative has received full support from international actors, the progress of GRB in Malaysia is still rather slow and seems to have no continuity. Although there is an encouraging environment for implementing GRB through the training of budget officials in the pilot ministries and the treasury call circulars, there is still little evidence to show that GRB has occurred in Malaysia (Malaysian National Budget, 2014; 2013). This has raised many questions among gender advocates in Malaysia who have a solid justification for asking why GRB's progress is minimal in the country. Apparently, GRB in Malaysia was introduced when the Modified Budgetary System (MBS) and later the Outcome-based Budgeting System (OBB) were implemented. At that particular time, the government was demonstrating a commitment to good governance and more effective results which then led to reforms of financial systems, from the MBS to the OBB. In fact, the commitment to gender equality was already there to push the need for GRB in order to ensure equality in terms of rights, opportunities and resource distribution between women and men; girls and boys. A specific template was introduced and gender budget statements were incorporated in the national budgetary process beginning in 2006 (Shahrizat, 2005). Tan Sri Shahrizat Abdul Jalil, a former Minister of the MWFCD, stated that a manual for GRB guidelines and practical procedures had been published and that a group of well-trained officials were ready to train other government officials on GRB techniques in 2005. Even so, after fifteen years the gender gap between women and men is still relatively high in the economic and political spheres. In 2020, Malaysia was scored about 0.639 and 0.108, which illustrates the wide gender gap between women and men in economic participation and opportunity and in political empowerment respectively (Global Gender Gap Index, 2020).

As a result, several questions have arisen which need to be addressed. Does this mean that the OBB had little concern for women? Was the OBB designed to fit well with gender components? Why is there no serious manifestation of GRB in all departments and ministries? Are the policy actors really internalising gender into their budgetary processes and analyses? Do the policy actors understand GRB and regard it as part of their work? Why is there no continuous report of annual gender budget analysis from each pilot ministry? Why is GRB still at the pilot stage? What are the challenges which ministries have faced in integrating gender into the OBB in Malaysia? It is therefore significant to explore the background of Malaysia's budgetary system in order to have a comprehensive view of the GRB journey in Malaysia. Malaysia's public financial management reforms and its budgetary cycle will be discussed further in Chapter Two.

1.3 Problem Statement

This study aims to investigate the status of Gender-Responsive Budgeting (GRB) in Malaysia. While there were initial efforts to integrate gender elements into the national budget since 2006 and officials training on GRB techniques started in 2005, the actual implementation of GRB appears unclear since no formal documentation of it, particularly within the four pilot ministries. This study seeks to identify the core issues causing this status. It also aims to understand how policy actors understand and internalise GRB and why it may ineffectively integrated into the national budgeting process from the gender perspectives. The study acknowledges that a better understanding and internalisation of GRB among policy actors are crucial for its successful implementation. Additionally, it recognises the challenges posed by the complexity of GRB in Malaysia and the possible confusion among policy actors regarding its gender-related aspects. A GRB analysis requires an understanding of macro-economic policy, but the theoretical framework and expectations which underpin the budget overlook gender issues, especially women's role in their household and community-care economy (Budlender & Hewitt, 2003). Undoubtedly, it is crucial for the policy actors themselves to have a proper and deep understanding of GRB and its process before efforts to improve budgets can be made. This is strongly supported by the situation in Nepal (2014), where a lower understanding of GRB is one of the challenges for GRB implementation in the country. The GRB implementation is more visible at the Penang State Government as it collaborates with the Penang Women's Development Centre (PWDC) in 2012 to take initiatives to provide equal facilities needed by the people regardless of their gender, age or social group. The main aim is to shed light on the reasons behind the limited implementation of GRB at the federal level and the challenges faced by policy actors in incorporating gender element into the national budgeting process.

Besides, this study addresses the lack of research on Gender Responsive Budgeting (GRB) and gender politics in Malaysia. There has been minimal studies of how policy actors understand GRB policy in the country. The study emphasises the importance of regional literature in discussing how ministries integrate gender into existing Malaysia's budgeting system. Existing regional literature has primarily focused on gender mainstreaming practices, the role women's movements in gender mainstreaming processes, and the capacity of state feminism institutions. This research aims to fill the gap in gender politics literatures in Southeast Asia, particularly in Malaysia. Despite the significance of GRB in ensuring equitable resource distribution, its implementation in Malaysia lacks clear evidence and progress. The absence of information and formal data underscores the lack of attention to GRB in the budgetary processes of the selected ministries. This research aims to address this substantial research gap.

Moreover, this study aims to address the lack of discussion and debate on the internalisation and implementation GRB in Malaysia and Southeast Asia. Expanding the GRB discourse will lead to a better understanding of public policy and the role of ministries in advancing gender equality. Malaysia's decline in the Global Gender Gap Index over the past decade from being ranked at 98 (2010) to 104 (2020) due to a slight increase from 0.648 to 0.677 over the period (World Economic Forum 2010, 2020) highlights the urgency of investigating GRB implementation, particularly within pilot ministries. The study aims to assess policymakers' and implementers' understanding of GRB and its implementation. It also highlights the importance of GRB being continually integrated into the budgets of all policy agencies, rather than being viewed as a one-time instrument for equal resource distribution among women and men. As the first manual on GRB analysis was published in 2006, this study will analyse the present status of GRB in selected Malaysian government ministries. It intends to demonstrate policy actors' level of understanding and internalisation of GRB in their budgetary work, as well as the obstacles these selected ministries confront in implementing GRB.

1.4 Research Objectives

The research will be based on the following objectives:

i. To evaluate the status of implementation of Gender Responsive Budgeting (GRB) by government ministries.
ii. To enquire into policy actors’ internalisation of GRB and to identify factors influencing their internalisation of the GRB in their work.

iii. To explore the challenges which the ministries faced in implementing GRB in their budgetary process.

1.5 Research Questions

The research will address the following research questions:

i. How has Gender Responsive Budgeting (GRB) been implemented by government ministries in Malaysia?

ii. To what extent do the policy actors internalise GRB in their work and factors influencing their internalisation?

iii. What are the challenges which the government has faced in implementing GRB in Malaysia?

1.6 Significance of Study

This is a systematic study of the policy actors' understanding of GRB and their willingness to internalise GRB in their existing budgeting formats, and it will also evaluate the implementation of GRB in the current budgetary process. It is intended that the results of the study will make three significant contributions.

First, the findings of this study will determine how far the policy actors understand gender elements and tools in preparing budget allocations and the factors which might contribute to the implementation or non-implementation of GRB. This is important as most of the components in the existing national budget format already contained gender elements (MWFCD, 2005). So indirectly the findings of this study will determine their 'buy-in' level and their internalisation of GRB.

Second, this study will contribute to the existing body of knowledge on efforts taken by the Malaysian Government in promoting gender equality through macro-economic policy. This research is timely in accordance with the country's target to enhance the position of women in the social and economic spheres, as stated in Malaysia National Policy on Women. Since GRB efforts in Malaysia are still sparse, the findings from this study could improve key stakeholders' understanding of Malaysia's budgetary process, specifically among policy actors, gender researchers, economic feminists and students. Furthermore, this study will trigger women's and men's awareness to enable them to imagine and act on what was felt to be impossible in terms of creating greater gender equality in Malaysia, or generally in a patriarchy-dominated 'world'. Furthermore, this study also asks policy actors to experience and reflect upon how gendered realities are a crucial part of everyday organisational life.

Third, this study will reinforce the local literature by promoting debate and discussion about the GRB initiative run by the MWFCD in promoting the equitable distribution of resources between women and men through gender tools as the regional literature on gender politics is still limited. The findings of this study could potentially improve the development of GRB and enable further comprehension of the institutional roles and capacity to improve women's status in Malaysian society. At present, local feminists' and gender scholars' research has been more concentrated on the roles of women's movements (Lai, 2003; Blackburn, 2004; Ng et al., 2006; Aminuddin, 2015) politics (Mohamad, 2002; Ting, 2007) and women's policy agencies' capacity and initiatives towards achieving gender equality. This study is therefore critical in discussing the gender understanding among policy actors, and more specifically in increasing their sensitivity to the equitable distribution of resources in order to make them aware of the pressing need to apply economic instruments such as GRB in Malaysia.

1.7 Thesis Organisation

This thesis is divided into seven chapters. This current Chapter One gives an overview of the issue with the background to the study followed by the problem statement, research objectives and research questions. Subsequently, it explains the significance of study and concludes with the thesis organisation.

Chapter Two is a review of the concept of gender, gender equality, engendering budgets, and the current budgeting system and its formulation process. This will be followed by a literature review which will assess past discussions of GRB which underpin this study. The key policy actors in GRB implementation will be introduced and their understanding and internalisation of the research subject will be summarised. To further strengthen the discussion of GRB, the chapter will also scrutinise GRB's theoretical explanations and previous empirical studies of gender both in Malaysia and at the international level which are related to the sociological perspectives of gender inequality. The theoretical framework which guided this study will then be explained and justified and the chapter will conclude by highlighting the research gaps which this study is designed to fill and the driving factors for GRB implementation in Malaysia.

Chapter Three presents a detailed discussion of the methodological aspects in terms of research design, data collection methods, recruitment and sampling, the researcher's role and the explication of the acquired data. Semi-structured interviews were conducted to acquire the experiences of policymakers and implementers in implementing GRB. Themes will be identified using thematic coding in which the researcher conducted the coding process by manually sorting, relating and retrieving the codes as needed in the study.

Chapters Four, Five and Six report and analyse the findings of the study, with each chapter structured to answer one of the three research questions set out above. Chapter Four shows the different statuses of GRB implementation in the four selected pilot ministries, which was influenced by policy actors' backgrounds, gender consciousness, deep structures, access to organisational resources and the formal rules and policies in government organisations. Chapter Five goes on to explore the understanding and internalising of GRB among policy actors in their budgetary work and then identifies the factors which mainly influence the situation. Chapter Six examines the challenges faced by the policy actors in integrating GRB into their budgeting. The reasons why these challenges persist will be discussed and this is intended to be very meaningful for effective GRB policy implementation in the future.

Chapter Seven provides a summary which covers the results of the overall study in four sections. The first section addresses the achievement of the research objectives, the second section outlines the contributions of this study from the theoretical, managerial and social perspectives. The third section considers the limitations of the study and proposes some recommendation for future studies. The chapter then concludes with some final remarks.

1.8 Conclusion

This chapter provides the introduction and problem statement of the research to understand the GRB internalisation and implementation among policy actors in the four selected pilot ministries in Malaysia. This chapter explains the research objectives and questions to specify why this study should be conducted. Further, the significance of this study and related key terms used throughout this study were clarified. Next, Chapter Two will unfold the literature reviews that support the GRB implementation experiences, challenges toward GRB works, and underlying influencing factors taken to address.

CHAPTER 2

LITERATURE REVIEW AND CONCEPTUAL FRAMEWORK

2.1 Introduction

This study focuses on Gender Responsive Budgeting (GRB) implementation in Malaysia through three intervening variables: GRB's understanding and internalisation, its implementation, and challenges faced by Malaysia's policy actors. In this chapter's earlier part, the brief gender concepts and definitions from the feminists and gender advocates will be discerned. Also, the plot of how these gender notions had triggered gender as a cross-cutting development issue will be explicated. Throughout this chapter, the researcher will further explain the history and challenges of GRB from international and Malaysian experiences, and Malaysia's budgetary process will be further discussed. Furthermore, at the end of the chapter, the theoretical frameworks employed by this research to support and manoeuvre this study will be introduced.

To inject gender perspective into the existing national budget, engaging gender budgeting with a deep understanding of the concepts of gender and gender mainstreaming is a must. Literally, GRB aims to achieve gender equality in all national concerns, so it is vital to understand the meaning of 'gender' and 'equality' in the first place. To clarify, gender is not a term to replace the word for women, men, girls, boys, or vulnerable groups like minorities, ethnic groups, and other people with disabilities; due to their age, race, religion as well as location (Asia Pacific CoP-MfDR, 2013). Thus, these gender aspects should be taken into account by any government when making policies and allocating budgets to addressing gender inequalities issues in their countries; otherwise, it is impossible to reach gender equality as a whole.

2.2 Gender Critical Concepts and Definitions

Understanding gender-related concepts is a prerequisite to promoting and achieving gender equality in a country. Generally, gender equality is regarded as a cross-cutting development issue. It becomes fundamental for good governance, democracy, human rights, poverty reduction, environmental sustainability, and other related sustainable issues in society – any issues related to the development of women and men as a whole. To attain a comprehensive understanding of gender, policymakers should incorporate the relevant gender concepts into policies, programs, and projects for both genders, as shown in Table 2.1.

Table 2.1 The Gender Concepts

Concept	Definition
Gender (Social differences)	Gender is the culturally and socially constructed roles, responsibilities, privileges, relations, and expectations of women and men, boys and girls. This can change over time and differs from one place to another.
Sex (Biologically differences)	Sex is a biologically constructed role and does not change. It refers to what we are born with i.e., female or male.
Gender bias and gender discrimination	Gender bias is an approach that impacts more positively on males than females, or on females than males. Gender discrimination impacts more negatively on females than on males or on vulnerable groups compared to those with better economic status; or on those living in rural areas compared to those living in urban areas.
Gender analysis	This analysis is a systematic attempt to identify key issues contributing to gender inequalities so that the issues related can be properly addressed. Gender analysis also provides the basis for gender mainstreaming and is described as the study of differences in the conditions, needs, participation rates, access to resources and development, control of assets, decision-making powers and etc. between women and men.
Gender stereotype	The ideas that people have on masculinity and femininity- what men and women of all generations should be like and what each group is capable and incapable of doing.