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**National Commitment to GRB:
Policy actors in government ministries**

Anis-Farahwahida Mohd.Karim^{1*}, Noraida Endut²

** Corresponding Author*

¹Faculty of Administrative Science and Policy Studies, Universiti Teknologi MARA,
UiTM Kedah Campus, 08400 Merbok, Kedah, Malaysia

²Centre for Research on Women and Gender, Universiti Sains Malaysia,
11800 USM Penang, Pulau Pinang, Malaysia

anisfw@uitm.edu.my, noraidaendut@usm.my
Tel: 04-4562517

Abstract

Gender-responsive Budgeting (GRB) was first introduced in Malaysian's government machinery in 2003 with a pilot implementation in four ministries and the introduction of a manual on gender budget analysis. After 20 years, its continued implementation is unclear in these ministries. This article examines the adoption and application of GRB among policy actors in selected government ministries of Malaysia. Using Rao's Gender at Work Analytical Framework, it identifies low individual gender consciousness and unequal deep structures as key factors hindering full GRB implementation. The study finds that political will and a deep understanding of gender concepts are crucial for effective GRB. It highlights the importance of GRB for promoting gender equality in Malaysia.

Keywords: Gender-responsive Budgeting (GRB), Gender Equality, gender consciousness, deep structure.

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1.0 Introduction

Official discourses and strategies for gender equality and gender-responsive budgeting (GRB) are not new in Malaysia, as evidenced by the adoption of the National Women Policy (NWP) in 1989, which was reviewed and updated in 2009. The language of gender equality was already present in the 1989 policy, with its first objective stating the need to guarantee equal sharing between women and men in the ownership of resources and the enjoyment of opportunities and benefits of development (PMO, n.d.). The current NWP 2009, accompanied by an Action Plan for Women's Development (APWD), reinforces the government's commitment to achieving gender equality by promoting women's development and empowerment through gender mainstreaming (KPWKM, 2009).

GRB is a policy in action led by the Ministry of Women, Family, and Community Development (MWFCDD). Almost immediately after its inception in 2001, the Ministry initiated a monitoring mission and discussions on GRB, followed by the selection of four ministries for a pilot GRB project and the development of a *Manual for Gender Budget Analysis* for all Malaysian ministries. The GRB policy had the potential to be a powerful macroeconomic tool for advancing gender equality within the framework of the NWP. However, more than 20 years after its introduction, the status of GRB implementation remains unclear in the four pilot ministries: the Ministry of Education (MOE), the Ministry of Health (MOH), the Ministry of Human Resources (MOHR), and the Ministry of Rural Development. In March 2004,

the Ministry of Education was divided into the Ministry of Education and the Ministry of Higher Education, while the Ministry of Regional Development was renamed the Ministry of Rural and Regional Development (MRRD). There is evidence of GRB training programs for officers in relevant federal ministries in 2005, and elements of GRB have been included in the annual national budget since 2006. However, there is a lack of documented activities, practices, standard operating procedures, or programs within the federal government's machinery, particularly in the four pilot ministries, to actively pursue GRB implementation.

This study seeks to investigate and analyse the lack of official and substantive efforts to integrate GRB perspectives into ministerial work and mandates by examining policy actors' understanding, internalisation, and practice of budget planning and processes related to GRB. Global studies have identified a low level of understanding of GRB as a significant challenge to its implementation. Notably, an important development in Malaysia's GRB efforts is the Penang State Government's initiative to introduce and implement Gender-Responsive and Participatory Budgeting in the governance of agencies under its jurisdiction since 2012. This program, spearheaded by the Penang Women's Development Centre (PWDC), a state government agency, has been successful and exemplary.

Studies on GRB implementation in Malaysia, particularly those examining the internalisation and responses of relevant policy actors, remain scarce. Therefore, the objective of this study is to identify the reasons behind the limited implementation of GRB at the federal level and highlight the challenges policy actors face in incorporating gender elements into the national budgeting process. Additionally, this study seeks to address the lack of discussion and debate on GRB implementation in Malaysia. Expanding the discourse on GRB will contribute to a better understanding of public policy and the role of ministries in advancing gender equality.

2.0 Literature Review

The recognition of macroeconomic policy's impact on living standards and economic opportunities, particularly for women, underscores the need to incorporate a gender perspective into national budgets. Elson (2002) emphasized that failing to address gender inequalities in macroeconomic policy results in reduced output, underdeveloped capacities, and decreased well-being (Villagomez, 2004). Effective economic policies must consider the distinct needs and opportunities of both women and men to achieve gender equality. Gender-responsive budgeting (GRB) is a budget strategy that ensures the equitable distribution of resources so that budgets benefit everyone—women and men, girls and boys (see, e.g., Stephenson, 2017; UN Women, 2023). While GRB has the spillover effect of benefiting society as a whole, it is a crucial strategy for achieving gender equality by ensuring that public funds and resources are allocated and distributed in a way that benefits women and men equally (Council of Europe, 2005). Sharp and Elson (2008) described GRB as a strategy to ensure that national expenditures and revenues reflect gender differences and inequalities in income, assets, decision-making power, and service needs. From a feminist perspective, GRB involves disaggregating budget impacts based on gender to address differing needs in areas such as income, health, and education (Budlender et al., 2002). GRB is not a separate budget for women but rather an analysis of government budgets to reveal their differential impacts on women and men (Budlender, 2007). Various terms, such as "Gender Budgets" and "Women's Budgets," have been used interchangeably to describe GRB initiatives. Sharp (2004) defined GRB as a tool to integrate gender issues into economic policy through the budget, emphasising that it extends beyond performance budgeting by focusing on outcomes. GRB also holds governments accountable for advancing gender equality and women's rights, particularly for disadvantaged groups (UNIFEM, 2010).

GRB is an essential approach in fiscal policy for reducing gender inequality, as it addresses the vulnerabilities of women and girls caused by historically and continuously biased gender norms. The *World Economic Forum's Global Gender Gap 2024 Insight Report* concluded that it will take another 134 years for the world to achieve full gender parity (WEF, 2024). The report also found significant variations in how countries adopt, resource, and implement economic policies to advance gender equality, contributing to persistent disparities in economic participation and opportunity, educational attainment, health and survival, and political empowerment. Gender bias and discrimination negatively impact women's lives, underscoring the need for gender analysis to address these inequalities. The root causes of gender inequality include discrimination before or after birth, violence or harassment, neglect due to dependence and lack of resources, social prejudice, and economic, political, social, and religious exploitation (Ministry of Women and Child Development of India, 2015). Women and girls continue to face unequal treatment and exploitation in areas such as labour market participation, unpaid care and domestic work, gender-based violence, and exclusion from decision-making at various levels (United Nations, n.d.). Studies indicate that women, more than men, are disproportionately affected by poverty and are vulnerable to social, economic, political, and cultural biases, leading to development policies that often overlook their specific needs and rights (Ahmad, 2012).

Currently, GRB is gaining increasing global attention as a critical policy tool for addressing systemic gender disparities, yet its effectiveness varies across regions due to factors such as political will, institutional capacity, and socioeconomic conditions. Recent studies highlight that while countries such as Canada and Sweden have successfully integrated GRB within their fiscal frameworks, many developing economies struggle with inadequate resources, a lack of gender-disaggregated data, and limited technical expertise (OECD, 2023). The European Institute for Gender Equality (EIGE, 2022) emphasises that the success of GRB depends on robust monitoring mechanisms and accountability structures to ensure that gender considerations lead to tangible policy transformations rather than remaining symbolic commitments. Furthermore, the intersectionality of gender with race, class, and disability necessitates a more nuanced approach to GRB, as marginalised groups often face intensified disadvantages in budget allocations (UN Women, 2023). Empirical evidence from South Asia and Sub-Saharan Africa suggests that despite formal commitments to gender-sensitive budgeting, cultural and institutional barriers persist, hindering the full realisation of GRB principles (Chakraborty, 2021). Additionally, emerging

discussions emphasise the need for gender-based budgeting in response to climate change, recognising that environmental challenges disproportionately affect women and require budgetary measures that integrate both gender and sustainability considerations (UNDP, 2023). To enhance GRB implementation, scholars advocate for mandatory gender impact assessments in budget cycles, capacity-building initiatives for policymakers, and increased collaboration between governments, civil society, and international organisations (Stotsky, 2020). Without sustained efforts to institutionalise GRB within broader governance structures, gender-responsive measures risk being sidelined, ultimately hindering progress toward gender equality and inclusive economic development.

In the context of Malaysia, gender equality, gender-responsive budgeting (GRB), and the closely related strategy of gender mainstreaming are not unfamiliar goals and strategies pursued by the government. As part of its international commitment to advancing women's status since the 1970s, Malaysia formulated the National Women Policy (NWP) in 1989, which was reviewed and updated in 2009. The policy outlined two main objectives: firstly, to ensure the equal sharing of resources, information, opportunities, and development benefits between women and men; secondly, to integrate women into all development sectors to enhance their quality of life and eradicate poverty. A key strategy of NWP 1989 required all relevant ministries and agencies to revise their budget allocations to support projects and development programs for women across nine sectors, including employment, politics, education and training, health, and law (PMO, n.d.). The combined NWP and Action Plan on Women's Development (APWD) 2009 improved upon the 1989 NWP, reflecting Malaysia's commitment to various international instruments aimed at eliminating gender discrimination, such as the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW). Its objectives include ensuring equal ownership and control of resources, equal participation in and enjoyment of development benefits, and consideration of women's voices in decision-making at all levels. The NWP 2009 outlines key strategies such as mainstreaming gender perspectives in policy formulation, legal frameworks, program implementation, evaluation, and budget preparation for development (KPWKM, 2009). The accompanying APWD serves as a compendium of strategies and proposed activities across 13 sectors to promote gender equality, including the economy, poverty, violence against women, health, education and training, and science and technology.

In 2005, the Ministry of Women, Family and Community Development (MWFC), in collaboration with the UN Development Programme (UNDP), published the *Manual on Gender Budgeting in Malaysia* (MWFC, 2005a) as a tool for government officers, particularly those involved in the pilot Gender Budget Analysis Project launched in 2003. This was followed by another publication, *Gender Budgeting in Malaysia*, a condensed version of the manual aimed at disseminating the project to a wider audience (MWFC, 2005b). The manual provides an introduction to gender budgeting, a term that broadly encompasses all GRB initiatives, which may also be referred to as "gender budget work" or "gender budget analysis" (p.1). It also introduces fundamental gender concepts and outlines the necessary steps for conducting gender budget analysis, including identifying the data required. Additionally, it contains a chapter detailing the experiences of ministries in implementing the pilot project. According to the gender budgeting report (MWFC, 2005b), adopting GRB would hold the Malaysian government accountable for advancing gender equality by ensuring adequate and effectively allocated resources for gender-sensitive programs. This approach is essential to prevent adverse impacts on marginalised groups and to support Malaysia's commitment to equitable development under the *National Policy on Women* (p.3).

The limited availability of literature on GRB in Malaysia reflects a significant gap in understanding and addressing gender-specific considerations in budgetary processes. This gap aligns with the near absence of references to GRB in public budgeting and finance literature. Despite global recognition of the importance of incorporating gender perspectives into budgeting, Malaysia faces challenges in researching, documenting, and implementing GRB. These challenges are attributed to a lack of awareness and understanding of GRB, institutional hurdles, data and information limitations, and resource constraints. Similarly, in other regions, Polzer et al. (2023) found that gender budgeting studies remain scarce in South America and are limited in North America, despite the United States being recognised for its public financial management research.

Today, Malaysia has made notable strides in promoting gender equality; however, challenges persist in fully institutionalising GRB within national and sectoral policies. According to the Department of Statistics Malaysia (2023), the *Malaysian Gender Gap Index (MGGI)* 2022 highlights ongoing disparities in economic participation and political representation despite progress in education and health indicators (Department of Statistics Malaysia, 2023). While women constitute nearly half of Malaysia's workforce, they remain underrepresented in leadership roles and decision-making positions, indicating structural barriers to gender parity (World Economic Forum, 2023). The government has undertaken several initiatives to address these gaps, including adopting gender mainstreaming strategies in the national budget framework. Malaysia's *12th Malaysia Plan (2021–2025)* outlines a commitment to strengthening gender inclusion in economic development through targeted policies, such as increasing female labour force participation and integrating gender analysis into policy planning (Economic Planning Unit, 2021). Despite these efforts, GRB implementation remains inconsistent across ministries due to limited institutional capacity and technical expertise (UN Women, 2021). Additionally, inadequate gender-sensitive data collection prevents policymakers from conducting comprehensive gender impact assessments in budget allocations (Mustafa & Abdul Rahim, 2020).

The Outcome-Based Budgeting (OBB) framework, introduced in Malaysia to enhance budget efficiency and accountability, presents an opportunity to integrate gender perspectives into fiscal planning. However, studies indicate that GRB principles are not systematically embedded within OBB, limiting the ability to track gender-disaggregated expenditures and their impact (Ng et al., 2022). Malaysia's experience reflects broader global trends in which GRB adoption is often constrained by institutional inertia, insufficient political will, and the need for sustained advocacy and capacity-building (Stotsky, 2020). Moving forward, strengthening gender-responsive fiscal policies will require enhanced inter-agency coordination, capacity development, and the integration of GRB principles into Malaysia's national budget planning process. To further support this study, researchers have applied Rao's *Gender at Work Analytical Framework*, also known as the *Four-Quadrant Framework*, to illustrate the status of GRB implementation in Malaysia.

2.1 Theoretical Framework

Rao's framework consisted of four quadrants, i.e., Quadrant 1- Individual consciousness and capabilities (Upper left); Quadrant 2 - Social norms and deep structures in an organisation (Lower Left); Quadrant 3 - Availability of resources (Upper Right); and Quadrant 4 - Organisational rules (Lower Right), see Figure 2.1.

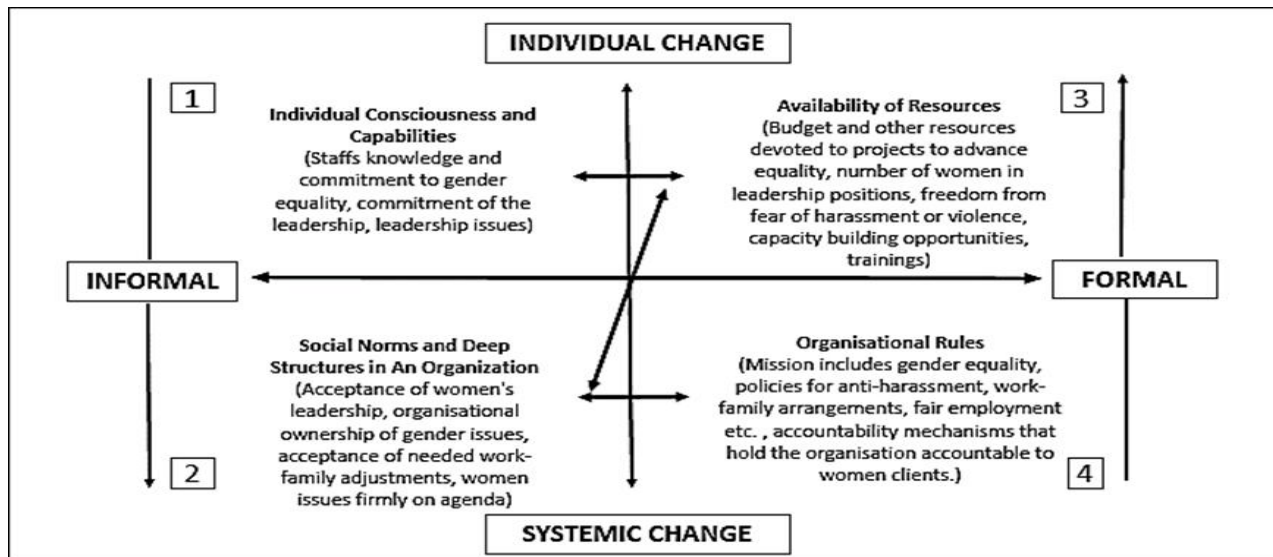


Fig 2.1: Gender at Work Analytical Framework
Source: Rao et al. (2015)

The framework above highlights four crucial quadrants for understanding and promoting gender equality within organisations. The first quadrant focuses on individual awareness and advocacy for gender equality, while the second examines ingrained social norms and practices that perpetuate gender roles. The third quadrant emphasises equal access to resources and opportunities, particularly in the workplace, and the fourth scrutinises formal policies and rules, aiming to identify and rectify any discriminatory practices. Each quadrant is vital for organisational transformation, requiring not only awareness and advocacy but also changes in social norms, resource distribution, and policy implementation. Rao et al. (2002) believed that changing these social norms need effort in all four quadrants.

3.0 Methodology

In this study, a qualitative methodology is employed, utilising in-depth interviews to examine the firsthand experiences of informants. These interviews serve as means to explore the implementation of gender-responsive budgeting (GRB) within selected ministries. By engaging with policy actors, the interviews aim to capture narratives and discussions regarding the current state of GRB policy implementation, as well as informants' comprehension and internalisation of GRB principles. Additionally, the narratives provided by these policy actors help identify the factors influencing GRB implementation and the challenges encountered in executing the policy. Informants share their insights and experiences related to gender, gender-responsive budgeting, and gender equality as they respond to a series of open-ended questions facilitated by the researchers.

Eight key policy actors participated in this study, all of whom were directly involved in the budgeting processes of their respective ministries. The data collection period for conducting in-depth interview (IDI) sessions with all informants spanned five months. The interview questions were open-ended and semi-structured, formulated based on the conceptual framework employing Rao's *Gender at Work Analytical Framework*. Initially, the researchers reached out to each participant, providing a brief overview of the study and arranging interview schedules. Interviews were conducted at locations convenient for the informants within the established timeframe. Most sessions lasted between 90 and 120 minutes. Before each interview, informants were reminded of the study's purpose and the ethical standards adhered to during the research process to ensure the confidentiality of the information shared. Before commencing the interview, participants were required to complete two forms: the *Informant's Informed Consent Form* and the *Participant's Material Publication Consent Form*, to comply with ethical considerations.

During the fieldwork, the researcher employed additional methods such as desk file reviews, including an analysis of documents such as the *Treasury Circular (PB.1.3)*, the *Manual on Gender-Responsive Budget Analysis in Malaysia*, and the *Workflow Process for Annual Budget Preparation (Ministry Level)* to gather more information about the ministries' budgeting processes. This involved examining ministry documents to corroborate information obtained from the interviews. The researcher also requested publications, reports, and other relevant documents from informants and accessed various budget-related materials. Additionally, budget-related information found in newspapers and on websites provided supplementary insights into the ministries' budgeting practices.

To ensure the validity and reliability of the data, trustworthiness in qualitative research is crucial, with credibility, transferability, dependability, and confirmability being key standards. Researchers strive to ensure that findings accurately reflect participants'

meanings, while transferability assesses the extent to which findings can be applied to other contexts. Dependability focuses on the consistency of findings over time, and confirmability ensures that conclusions can be corroborated by other researchers. Reflexivity, or critical self-reflection, is integral to maintaining transparency and research quality. Member-checking, a method used to enhance trustworthiness, involves participants reviewing data analysis findings to verify their accuracy. In this study, the researcher employed member-checking by emailing transcribed interviews to informants, allowing them to verify the reliability and validity of the data. Furthermore, the use of data triangulation, which involves analysing multiple data sources, strengthened the study's findings by increasing reliability and providing a deeper understanding of the phenomenon. In this study, triangulation was applied to validate responses obtained from multiple informants, thereby enhancing the credibility of the research.

4.0 Findings

4.1 Decision-making Process

In Ministry X, the informants reveal that despite the presence of designated budget officials, ultimate decision-making authority regarding budget allocation rests with the Secretary General of the ministry, indicating limited participation of policy actors in the final budget decisions. This lack of inclusivity may result in budget allocations that do not adequately address the needs of all target clients within the Ministry. This situation aligns with quadrant III, which highlights the impact of decision-making processes on budget allocation, as discussed by Rao et al. (2015). Insufficient consideration of gender in the budgeting process can lead to inaccurate allocation decisions, a finding consistent with previous research, such as Costa et al. (2013), who emphasise the importance of support from key stakeholders in legislative and budgeting processes to implement gender budgeting effectively. They also stress the need for gender balance in decision-making positions to integrate gender elements into the budgeting system effectively. However, Ministry X demonstrates promising gender representation in decision-making positions, with approximately 65 per cent of officials being women, exceeding the national target of 30 per cent set since the 10th Malaysia Plan. This high representation offers potential for improved gender input and analysis in the budgetary process, emphasising the significant impact of middle-level managers' participation in budget decision-making on organisational commitment and the enhancement of the government's budgetary process, as highlighted by Mohd Noor & Othman (2012). Additionally, in the context of Ministry Y, the informants narrated that effective budget-related decision-making relies on aligning collected data with the format and requirement of Outcome-Based Budgeting (OBB). Gender analysis plays a crucial role in this process, as it ensures that budget allocations cater to the diverse needs of all citizens, particularly women and marginalised communities. A study done by Sodani and Sharma (2008) emphasised the importance of top management ensuring that budgeting officials adhere to rules and guidelines, including conducting gender analysis to identify and address the specific needs of different groups. Failing to integrate gender analysis neglects the necessity of considering gender in budgeting, which provides essential insights into the distinct needs of men and women across various demographics.

4.2 Budget-Related Policies and Process

In the context of Budget Related Policies and Resources, in Ministry X, policy actors recognise significant barriers for women in accessing resources, particularly in attaining higher positions related to finance. Limited access to organisational resources hampers women's potential across various domains, perpetuating disparities between male and female officials. Even if one gender dominates a particular ministry, and the access to resources such as training, knowledge, and skills development appears equitable between genders, the lack of budgeting training and development due to financial constraints undermines the effectiveness of the budgeting system. Despite the emphasis on gender elements in budgeting through OBB, budget officials still lack adequate knowledge and information on integrating gender concepts into budget planning. Training is crucial for increasing awareness of gender-related concepts among budgeting officials, with mandatory gender training being proposed to facilitate the successful implementation of the GRB. Without continuous and comprehensive training, efforts to implement GRB are likely to falter (Rao et al., 2015). In Ministry Y, despite informants acknowledging men's higher likelihood of promotion, the dominance of men in middle and top management positions contradicts perceptions of gender equality in career advancement. Training and skills development opportunities appear equitable between genders, yet limited career progression for women persists. The failure to address gender disparities is evident in policy actors' oversight, hindering the effective implementation of OBB and GRB efforts. This scenario aligns with findings by Sharp and Broomhill (2014), highlighting how budget-related policies, influenced by resources and top management decisions, can perpetuate gender inequalities. Imbalanced gender representation in upper management further restricts policy formulation and resource access, underscoring the importance of gender-sensitive approaches to budgetary processes (Sharp & Broomhill, 2014).

5.0 Discussion

Overall, both Ministry X and Ministry Y share similarities in recognising the importance of gender concepts in budget-related decision-making processes. All informants emphasise the significance of incorporating gender analysis into budgeting to ensure that allocations address the diverse needs of all citizens, particularly women and marginalised communities. In Ministry X, although decision-making authority rests with the Secretary-General, there is the acknowledgement of the need for gender balance in leadership positions to effectively integrate gender elements into the budgeting system. Similarly, in Ministry Y, effective budget-related decision-making relies on aligning collected data with the requirements of Outcome-Based Budgeting (OBB) and conducting gender analysis to identify specific needs across different demographic groups. Both ministries highlight the potential consequences of failing to integrate gender analysis,

emphasising its importance in accurately addressing the needs of men and women within their respective budgetary processes. Therefore, while their approaches and focus areas may differ, Ministries X and Y share a common understanding of the necessity of gender considerations in budgeting to ensure inclusivity and effectiveness.

The findings of this study align with Rao's framework, highlighting gaps in gender equality across all four quadrants. In Quadrant 1, budget officers in Ministry X lack sufficient training on gender-responsive budgeting (GRB), limiting their awareness and capabilities. Quadrant 2 reveals that despite available training opportunities, deep-rooted gender norms in Ministry Y continue to hinder women's advancement to leadership positions. Quadrant 3 indicates that while women hold decision-making roles in Ministry X, financial constraints limit effective GRB implementation, and resource distribution in Ministry Y remains unequal. Quadrant 4 highlights that budget policies do not fully integrate gender perspectives, as Ministry Y's OBB lacks consistent gender analysis. These challenges underscore the need for continuous training to strengthen individual consciousness, structural changes to address social norms, equitable resource distribution, and stronger enforcement of policies. Without targeted interventions, gender disparities in budgeting and decision-making will persist. Strengthening training programs and policy enforcement can help overcome these issues. Additionally, addressing institutional biases is necessary to create a more inclusive organisational culture. Effective transformation requires action across all four quadrants to ensure gender-sensitive budgeting and decision-making.

Ministry X and Y share common challenges in implementing GRB and addressing gender disparities in budget-related policy and resource allocation. In Ministry X, barriers to women's access to resources and higher positions persist. Similarly, in Ministry Y, limited career progression for women contrasts with the perceived gender equality in training and skills development opportunities. Both ministries face obstacles in integrating gender considerations into budget planning, with inadequate knowledge and information hindering the effective implementation of GRB. Financial constraints further impede budgeting training and development, undermining the effectiveness of budgetary processes in both ministries. These challenges align with previous research, such as the findings by Sharp and Broomhill (2014), which highlight how budget-related policies, influenced by resource allocation and top management decisions, perpetuate gender inequalities. Moreover, imbalanced gender representation in decision-making positions restricts policy formulation and resource access in both ministries. Addressing these systemic issues requires comprehensive gender-sensitive approaches, including mandatory gender training, to promote inclusive decision-making and overcome gender disparities in budget-related policy and resource allocation (Rao et al., 2015; Sharp & Broomhill, 2014). The researchers believe that low gender consciousness, due to a limited understanding of gender concepts and deeply embedded structural inequalities, is a key factor hindering the successful implementation of GRB in Malaysia.

5.1 Research Implications

The findings of this study underscore the necessity for integrating Gender-responsive Budgeting (GRB) within Malaysia's fiscal policies to achieve equitable resource distribution. Theoretical implications suggest that adopting GRB can address systemic gender disparities by ensuring that budgetary allocations consider the distinct needs of all genders, thereby promoting social justice and economic efficiency (Chakraborty, 2016). This approach aligns with feminist economic theories that advocate for the inclusion of gender perspectives in financial planning to rectify historical biases and promote inclusive growth. Policy implications for Malaysia involve institutionalising GRB practices to enhance gender equality in public finance management. This includes capacity-building initiatives for policymakers to effectively implement GRB, as well as establishing monitoring mechanisms to evaluate gender impacts of budgetary decisions (Westminster Foundation for Democracy, 2022). Such measures are vital for Malaysia to improve its standing in global gender equality indices and to ensure that economic development benefits all segments of society equitably.

6.0 Conclusion and Recommendations

In conclusion, this study reveals the significant challenges in implementing GRB and addressing gender disparities in budget-related policy and resource allocation. Gender inequalities persist across Malaysian ministries. Limited access to organisational resources and inadequate budgeting training hinder the effective integration of gender considerations into budget planning. Still, while training and skills development opportunities appear equitable between genders, the dominance of men in upper management positions contradicts perceptions of gender equality in career advancement. Both ministries face obstacles in promoting gender-sensitive approaches to budgetary processes, perpetuating systemic gender inequalities.

This study contributes to the literature by highlighting the gaps in the GRB implementation within Malaysian public finance in emphasising the need for institutional reforms and capacity-building initiatives. Future research should explore the effectiveness of GRB training programs and their impact on policy outcomes, particularly in addressing gender disparities in budget allocation. Additionally, longitudinal studies assessing the long-term effects of gender-sensitive budgeting on economic and social development in Malaysia would provide valuable insights for policymakers. Several areas to address these challenges and advance gender equality in budget-related policy and resource allocation should be further researched. Research should be done to investigate the effectiveness of gender training programs in enhancing awareness and understanding of gender-related concepts among budgeting officials. Evaluating the impact of mandatory gender training on promoting inclusive decision-making and integrating gender considerations into budget planning is crucial for informing policy and practice. Furthermore, future studies could explore innovative approaches to mainstreaming gender considerations in budgetary processes, such as the use of gender budgeting tools and methodologies. This includes assessing the feasibility and effectiveness of different Gender-responsive Budgeting frameworks in addressing the diverse needs of men and women across various demographics.

6.1 Limitations

This study faced limitations in accessing high-ranking policymakers due to their tight schedules, which restricted the number of interviews and led to surface-level responses. Additionally, the lack of gender-disaggregated budget data and institutional resistance made it difficult to conduct a detailed analysis of GRB implementation. The complexity of GRB, inconsistent coordination among government agencies, and the absence of standardised, evaluation frameworks further complicated the study, highlighting the need for broader stakeholder engagement in future research.

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Paper Contribution to Related Field of Study

This paper highlights the research gaps in GRB and by implementing evidence-based strategies, policymakers and practitioners can work towards achieving greater gender equality in budget-related policy and resource allocation, ultimately contributing to more inclusive and equitable societies.

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