
UNIVERSITI SAINS MALAYSIA

Doctor of Business Administration

Second Semester Examination
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AGW 708: Current Issues in Business and Management

Duration: 3 hours

Please check that this examination paper consists of **FOURTY FIVE** pages of printed material before you begin the examination.

Answer **THREE** questions. Section A is **COMPULSORY**. Answer and choose any **TWO (2)** questions from Section B. Please write your index number clearly on every new page of the answer script. Start a new page when answering a new question.

Section A: COMPULSORYQuestion 1

Based on the readings from part report, Manual on Gender Budgeting in Malaysia: Ministry of Women, Family and Community Development, 2005, ISBN 983-41432-2-2 of **Appendix A**, answer the following questions.

- (a) Discuss the main gender concepts used in gender budgeting. Give your inputs on how these concepts can be integrated in the Bursa Malaysia Corporate Social Responsibility Agenda: Environment, Community, Workplace and Marketplace.

[20 marks]

- (b) What are your opinions and critiques on how gender budgeting is done at any public universities in Malaysia? Your debate and arguments should include some measures or indicators which can be construed as gender needs budget allocation in that particular university

[20 marks]

- (c) What have you learnt from gender budgeting? Please give specific learning points and how these affect your budgeting at professional and personal levels

[10 marks]

Section B. Answer any TWO (2) questions from this section.Question 2

Read the following case and answer the questions at the end of it

Corporate Social Responsibility: Is it worth it?***Misguided virtue?***

Corporate social responsibility has definitely come of age now that the critics have started to swarm. Misguided virtue was one economist's claim: "CSR will make us worse off when put into effect with higher costs for questionable benefits". And, "business should act responsibly by not fully endorsing CSR". The London *Observer* shouts that the concept of corporate social responsibility has "rarely been paid more than lip service" and *The Economist* is, as ever, quick to jump on any negative bandwagon that does not have unadulterated profits as its goal when it smugly headlines "ethical reporting as irresponsible". Now we see the US president parading in front of large signs proclaiming 'Corporate Responsibility' quickly followed by subversion at the US' regulatory body the SEC, we know that the 'social' in CSR means an awful lot more than merely 'corporate responsibility'.

Poorly defined concept?

There is some truth in the background to the critics' assertions. Poorly defined concepts abound, doing well by doing good is universally accepted but when does doing good stop? It is accepted that CSR means treating a companies' stakeholders in an ethically responsible manner. But who are the stakeholders? What does ethical mean? My responsibility might be another's irresponsibility? And why just talk about social, what about economics, the environment, psychology and sociology?

Body blows?

First, a recent decision in California to consider all Nike communications on human rights and related issues as 'commercial speech', and therefore unprotected by the US First Amendment on freedom of speech, could lead to profound consequences whereby any CSR report by a company will be considered commercial. Thus social statements not backed up by concrete evidence or were shown to be untrue even for marginal cases could lead to prosecution. More than 40 companies and others have joined Nike in urging the US Supreme Court to overturn the decision. This could mean reporting on CSR activities being nipped in the bud, at least in the short-term, in the US especially given the conservative nature of the US Supreme Court. I say 'short-term' simply because it is inevitable that businesses will be ever more socially responsible over the coming decades since they will be unable to ignore social problems and issues that have been, to date, largely the preserve of Governments. There are bound to be a few hiccups on the way.

Second, calls for such things as triple-bottom line reporting could set back business interest in CSR simply because life is getting too complicated. The case for an economic bottom line that would take account not only of income and expenditure but also intangible items such as intellectual capital, natural capital and social capital is attractive and some companies such as Skandia have advanced considerably in including such items in their reporting. However, financial analysts and pension fund managers that drive stock market valuations keep their eye firmly attached to the profit and loss sheet of companies. Consequently, the two bottom lines for social and environmental actions are lost in the fog of competing demands. A company that rapes the countryside for trees at low cost and has a healthy profit is immediately the stock market darling. Yet, thanks to environmental lobbying, no company can pay lip-service to environmental concerns these days without analysts querying its long-term sustainability. Similarly, lobbyists have placed exploitative pay to workers in developing countries on the agenda for all companies located in rich countries that produce in poor ones. Simply said, even if social and environmental concerns cannot be captured in one number, their growing importance is reflected in the key number – the profit and loss account.

This latter point means that attempts to produce three bottom lines are nonsensical. What is needed is to incorporate serious social and environmental concerns into one number – how do they affect profits and losses. The sentiment behind triple bottom line reporting is well meant, unfortunately it is conceptually suspect. Better to concentrate on the tangible measures of CSR (we include environmental questions under CSR) and try to work out their costs and benefits.

A CSR code?

The London *Observer* expressed its skepticism, “CSR is dead” it glibly slipped in its article. But then it listed six items in what it called a ‘corporate responsibility code’. These were:

- Don't abuse your workforce.
- Don't cause unnecessary damage to the environment.
- Ensure members of your supply chain are well-treated.
- Treat your customers with respect.
- Don't do business with oppressive regimes.
- Don't let patent protection prevent your products being used in cases of national emergency.

Careful readers will note that each item, including the rather curious last item, covers relations with each of the main stakeholders of a company. Nothing wrong with any of that but maybe, following Carly Fiorina, ask other stakeholders such as the owners, shareholders and managers to behave ethically too. Other quibblers might ask to whom is the code accountable and what exactly a company must do to observe it.

CSR is worth it!

Curiously, the skeptics seem to present the case in favour of CSR as well, if not better, than the CSR proponents. For instance, Martin Wolf of the Financial Times concluded, while presenting the skeptic's case about CSR at a recent book launch, that he had “no problems with the idea that there was a business case for corporate social responsibility - in these cases it was simply mislabeled, since it was really just intelligent profit maximization”. I quite agree. It would therefore appear that even the critics of CSR believe ‘it is worth it’! (Source: Michael Hopkins, CEO MHCi, published in Monthly Features, 2002)

- (a) Is the Corporate Social Responsibility worth it? State and discuss your position. Also where necessary provide examples to support your arguments.

[12 marks]

- (b) Briefly define and discuss the concept of Corporate Social Responsibility?

[5 marks]

- (c) Why do companies need to produce corporate social responsibility reporting? Discuss the benefit of having corporate social responsibility reporting practiced by the company to the stakeholder at large.

[8 marks]

Question 3

Conflict resolution demands that parties involved in a conflict possess the necessary communication skills to create new negotiation space. Identify and critically evaluate these communication skills. Your discussion should focus on your working experience,

[25 marks]

Question 4

Consumers are more likely to buy from companies with good environmental reputations". Do you agree with the statement? Argue your standpoint.

[25 marks]

Question 5

"Good Governance – Can positive values help?" Discuss. Support your argument with → ethical theories.

[25 marks]

APPENDIX A

MANUAL ON GENDER BUDGETING IN MALAYSIA



Kementerian Pembangunan
Wanita, Keluarga dan Masyarakat
Ministry of Women, Family and Community Development



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Introduction

Gender budgeting is a relatively new development concept that seeks to include a gender perspective in the national budget. A gender-responsive budget (GRB) addresses the needs and interests of different groups of citizens—women and men, girls and boys—and aims to allocate government resources in an equitable way so that the most pressing needs of individuals and groups are satisfied.

The term 'gender budgeting' is used broadly in this manual to refer to all GRB initiatives. These initiatives are sometimes known by different names—'gender budget work', 'gender-sensitive budget', and 'gender budget analysis'—but in essence they refer to the same concept.

In 1995, only a few countries and agencies were involved in gender budgeting. Today, some form of gender budget work has been implemented in over 60 countries worldwide.

The GRB initiative in Malaysia (also known as the Gender Budget Analysis Project) is spearheaded by the Ministry of Women, Family and Community Development (MWFCD) with financial and technical assistance provided by the United Nations Development Programme (UNDP). Gender budget work is seen as a practical way of taking forward gender mainstreaming in all aspects of national development, including policy, planning, and budgeting.

Recognizing that adaptation to local contexts and needs is necessary to ensure relevance and sustainability, the Gender Budget Analysis Project has concentrated on making the Malaysian budget process—an advanced form of performance budgeting—gender-sensitive. The Programme Agreement (ABM-2) submitted by government agencies to the Ministry of Finance to request for their operating expenditures has been the main focus of engendering the budget process. The project has adopted a pilot approach across selected ministries and programmes with a view to perfecting the methodology of gender budgeting before extending it to the rest of government.

The pilot ministries—the Ministry of Education (later split into the Ministry of Education and the Ministry of Higher Education), the Ministry of Health, the Ministry of Human Resources, and the Ministry of Rural Development (later renamed the Ministry of Rural and Regional Development)—all have relatively large budgets and span both the economic and social sectors. The programmes selected were drawn from both the operating and development budgets so as to test the application of the approach across both.

Training is a core element of the Gender Budget Analysis Project as gender analysis

skills are essential if budget officers are to produce meaningful gender-sensitive budget statements. To build up a pool of local gender budget experts, a series of training workshops have been conducted for budget officers from the pilot ministries, as well as officers from the Ministry of Finance, Institut Tadbiran Awam Negara (INTAN), the Economic Planning Unit (EPU), and the Implementation and Coordination Unit (ICU).

This manual is designed to be used by these officers as a source of reference and also as a practical guide to training other officers when gender budgeting is extended to the rest of government. It consists of six parts:

PART 1: Gender Budgeting in Malaysia provides the background to gender budget work in Malaysia and briefly describes the pilot project.

PART 2: What is Gender Budgeting? discusses the definitions of gender budgeting and its benefits in general terms.

PART 3: Understanding Gender Concepts explains in simple terms some of the common concepts used in talking about gender and budgets.

PART 4: Carrying Out Gender Budget Analysis provides guidance on how to carry out gender budget analysis—the heart of gender budget work—and discusses the type of data required for effective analysis.

PART 5: Making the Malaysian Budget Formats Gender-Sensitive describes the work of the pilot ministries in adapting the standard Malaysian budget formats to reflect gender with examples drawn from both the operating and development budgets.

PART 6: Frequently Asked Questions About Gender Budgeting (FAQs) provides quick answers to some FAQs about gender budgeting.

A list of abbreviations, together with their meanings, is given at the end of the manual.

1

Gender Budgeting in Malaysia

History of gender budgeting in Malaysia

Gender budgeting in Malaysia had its beginnings in 2000 when the then Prime Minister spoke about gender budget work in his address to the Regional Steering

Committee of Women in Asia-Pacific. The Prime Minister had heard about the gender budget work being done in other countries in the Commonwealth and elsewhere, and was aware that gender budget work was a good and practical way of taking forward gender mainstreaming within government. Not only can gender-responsive budgets (GRBs) help governments to uphold their commitments in economic development and poverty reduction but they can also assist them in monitoring and evaluating the gender impacts of policies and programmes.

In addition, GRBs enhance governance by encouraging accountability, participation, and transparency. Furthermore, the Government of Malaysia has always stressed the importance of incorporating gender perspectives into its development planning and

allocation of resources. For example, the National Policy on Women, 1989 notes the need for information on target clientele to be 'gender categorized to enable appropriate assessment' (see Box 1).

BOX 1 Extracts from Malaysia's National Policy on Women, 1989

The following parts of Malaysia's National Policy on Women support the need for gender budget work:

3.1 Major principles and guidelines of the Policy include the following:

(h) That information on target clientele and the impact of development programmes shall be gender categorized to enable appropriate assessment.

4.1 In order to assist planners and implementers of development policy, the following strategies shall be developed to ensure the efficiency, effectiveness, coordination and standardization of policy and action:

(c) Planning for the distribution of resources to the various sectors that are implementing programmes pertaining to women's issues ...

5 (b) In the formulation of policy, legislation, regulations and programmes by any sector or agency, consideration must be given to ascertain its impact, contributions and implications for women; its negative impact and effects shall be avoided. A comprehensive system for coordinating and monitoring of programmes shall be created to prevent negative effects as well as to identify obstacles and constraints to women's participation, whether this be from the legal perspectives or in practice, so that appropriate action can be taken to alleviate them.

5 (f) ... the government shall ensure that all data collection by various sectors and agencies are disaggregated according to gender so that women's needs can be identified for more accurate policy, programmes and project formulation.

5 (g) The government shall ensure that the Ministries and Agencies concerned utilize the approved allocations and adjust these allocations accordingly to meet the needs of programmes for women in development.

Role of the MWFC

In 2001, the Government of Malaysia established a new ministry, the Ministry of Women and Family Development (MWFD), which was renamed the Ministry of Women, Family and Community Development (MWFC) in March 2004, when it was given a new portfolio. Like women's ministries in other countries, the MWFC is responsible for promoting gender equity and women's development throughout government. (See Part 3 for an expla-

nation of gender terms.) The ministry thus has a central role to play in taking forward the **women and development objectives** of the Eighth Malaysia Plan, the **gender equality commitments** in the Federal Constitution, and the **gender equality resolutions** in international agreements such as the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW). (See Box 2.)

BOX 2 What is CEDAW?

The Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) is one of the best-known of the international instruments to achieve gender equality. Most countries in the world have ratified CEDAW. Malaysia ratified CEDAW in 1995 and has submitted a combined first and second report on what the country is doing to reach its goals.

CEDAW has 16 articles and two general recommendations. They cover all aspects of life, as follows:

- | | |
|---|--|
| • Article 1: Definition of discrimination against women | • Article 9: Nationality |
| • Article 2: Obligations to eliminate discrimination | • Article 10: Education |
| • Article 3: Development and advancement of women | • Article 11: Employment |
| • Article 4: Acceleration of equality between men and women | • Article 12: Equality in access to health care |
| • Article 5: Sex roles and stereotyping | • Article 13: Social and economic benefits |
| • Article 6: Suppression of the exploitation of women | • Article 14: Special help for rural women |
| • Article 7: Political and public life | • Article 15: Equality before the law and in civil matters |
| • Article 8: International representation and participation | • Article 16: Equality in marriage and family law |

Recommendations 12 and 19 both deal with violence against women.

Government programmes and their associated budgets are an important way of fulfilling CEDAW's requirements.

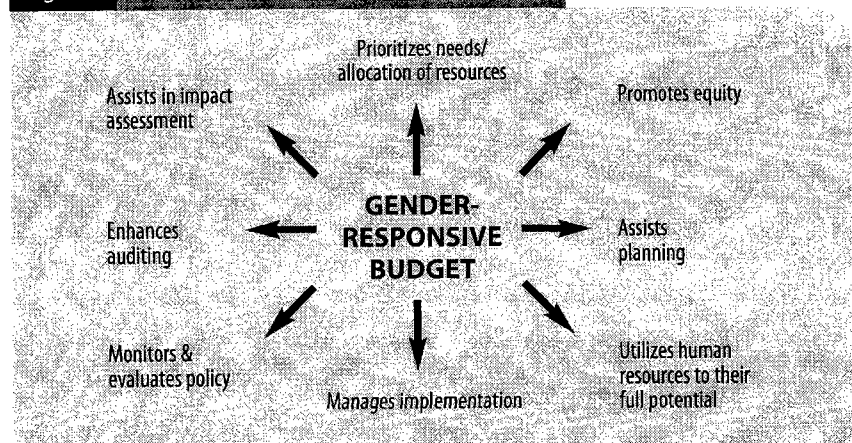
The MWFCU is a small ministry with limited resources. However, it is not meant to tackle gender issues alone. Its main role is to assist the rest of government to become more gender-sensitive in its work. To this end, it works with other ministries and agencies to help them ensure that their work promotes equality between women and men. Thus on **health issues**, the MWFCU works with and through the Ministry of Health (MOH); on **education issues**, through the Ministry of Education (MOE); and on **finance and related issues**, through agencies such as the Ministry of Finance (MOF), the Economic Planning Unit (EPU), and the Implementation and Coordination Unit (ICU).

Reasons for implementing GRB in Malaysia

Although gender budget work is new to Malaysia, it fits in well with the government's overall approach. Firstly, gender budget work aims to **utilize the country's human resources fully**. It does so by promoting women's participation in, and contribution to, economic and social life. Secondly, gender budget work helps to **use the country's financial resources well** by matching budgets

to plans, priority programmes, and projects. It is only by using the people and resources of the country to their full potential that Malaysia will be able to achieve the goals of Vision 2020. Thirdly, a gender-responsive budget helps the government to improve (a) **prioritization**, (b) **planning**, (c) **management of implementation**, (d) **monitoring and evaluation**, and (e) **impact assessment**. (See Figure 1.)

Figure 1 Uses of a gender-responsive budget



Furthermore, the government realized that Malaysia is an ideal country for doing gender budget work:

- Malaysia already has a **well-developed system of budgeting**. The gender budget builds on this foundation and provides added value to the results-oriented approach. (See Part 5, which describes how to build gender into the existing budget formats.)
- The EPU, MOF, and ICU are moving towards approaches that **focus more on longer-term planning and budgeting, policy analysis, and assessment**, rather than routine year-by-year financial monitoring. This is clearly reflected in the Third Outline Perspective Plan (OPP3) 2001–2010, which covers the second decade of development under Vision 2020. The gender budget work adds value to this aspect.
- **The Malaysian government has much more control over its budget than many other countries** that have tried to do gender budget work. For example, Malaysia has good control over the balance between revenue and expenditure. Also, donor countries have very little influence over the country's budget. This means that the government has a lot of freedom to decide where and how to use its resources.

Thus on 27 November 2002, the Malaysian

Cabinet approved the idea of taking gender budget work forward in Malaysia. On 22 April 2003, the EPU approved the project document for a gender budget pilot project in Malaysia led by the MWFC in partnership with the UNDP which would provide financial and technical assistance.

The gender budget pilot project in Malaysia

Although more than 60 countries in the world have engaged in some sort of gender budget work, none of these could provide the 'recipe' for how to implement gender budgeting in Malaysia. Firstly, not all of the other gender budget initiatives are inside government. Secondly, even where they are inside government, there are differences in the way government works in these countries. In particular, there are differences in the approach and format for budgeting. Recognizing that each context is unique, Malaysia has learnt from the experience of other countries but has focused on developing its own specific approach adapted to how government works in this country.

Since Malaysia already has a results-oriented budget format that provides for most of the components required in a gender budget such as a description of the objective,

needs analysis, clients, output specification, impact, and evaluation, it was proposed that the **gender perspectives** be incorporated within the existing **programme agreement proposal format (ABM-2)** rather than produced as a separate format. This would entail only a slight revision of the existing procedures and formats.

Gender budget work in Malaysia began with a pilot project in four ministries and selected programmes within these ministries to allow the Malaysian approach to be tested and refined before being extended to the rest of government. The pilot ministries were **Education, Health, Human Resources, and Rural Development**. (In March 2004, the Ministry of Education was divided into two—Education and Higher Education, and the Ministry of Rural Development became the Ministry of Rural and Regional Development. However, because most of the pilot gender budget work was done before the split, this manual still uses the old names for these two ministries for some programmes.)

The pilot ministries were chosen so as to provide a good test of the approach. The four (now five) ministries come from both the

economic and social sectors and all have relatively large budgets. Another reason for choosing these ministries—particularly the Ministry of Rural Development—was their focus on low-income people in the rural areas. Gender budget work looks not only at differences between women and men, girls and boys but also at other forms of disadvantage and difference, and income is one of the most important determinants of disadvantage.

The MWFCD and the UNDP put together a team to assist the pilot ministries in their gender budget work. During July 2003, this team met with each of the ministries to decide which programmes they would focus on for the pilot. The programmes were to be drawn from both the operating and development budgets in order to test the application of the approach across both. Table 1 shows the programmes and projects selected by the pilot ministries.

The selected programmes reflected the Malaysian government's serious interest in promoting the development of its people. For example, the programmes cover a wide range of educational and training programmes from primary school up to university, including vocational training.

Table 1 Pilot ministries and programmes selected

Ministry	Operating	Development
Ministry of Education (MOE)	Primary education	~ Boarding schools ~ Matriculation colleges ~ Special vocational education secondary schools
Ministry of Higher Education (MOHE)	Selected universities	~ Universiti Teknologi MARA campus, Pahang ~ KUSTEM residential facilities ~ Car park, Universiti Teknologi MARA campus, Shah Alam
Ministry of Health (MOH)	Orthopaedic Family health development	~ Upgrading of hospitals ~ Rural health facilities ~ Urban health facilities
Ministry of Human Resources (MHR)	Manpower department	~ ILP Selandar, Melaka ~ ILP Selangor
Ministry of Rural and Regional Development (MRRD)	Community development Child development	~ Housing aid for the poor ~ Mental development ~ Income improvement

2

What is Gender Budgeting?

Gender budgeting is about incorporating a gender perspective into the national budget to enable a government to decide on how policies and priorities should be revised—and what resources are needed—to achieve the goal of gender equality. The budget is the government's most important economic policy tool and reflects its social and economic priorities. It is crucial to the successful implementation of any policy because without the allocation of adequate financial resources, no policies, programmes, or projects can be carried out.

Definitions of gender budgeting

1 Gender budget work aims to make the budget gender-responsive

The term 'gender budget' sometimes confuses people because it makes them think that gender budget work is about a separate budget for women and men. This is not the case. Instead, gender budget work looks at the impact of every part of the budget on women and men, girls and boys.

Gender budget work recognizes that all budgets do, or must, deliver services to meet the needs of all female and male citizens in a country. However, in many cases, the budgets do this unconsciously, because planners and

budget officers assume that there are no differences between females and males. Gender budget work consciously takes note of the differences in situations, roles, contributions, and needs of women and men, girls and boys and 'responds' accordingly, hence the term 'gender-responsive budget'.

2 Gender budget work distinguishes between gender and sex

As stated above, gender budget analysis looks at the impact of the government budget on women and men, girls and boys. However, it does this on the basis of gender as well as sex differences.

Sex is about biological differences. People are born male or female. With very few exceptions, they remain male or female throughout their lives in terms of their biological make-up. However, once born, people are socialized to fit in with what society sees as appropriate roles for them as women and men. These roles are based on gender rather than sex.

So, while a woman in one country will biologically be similar to a woman in any other country, socially (in terms of gender), she may be different. Similarly, a woman in the year 2005 will be similar biologically to her great-

grandmother of a century ago but she will be different from the latter in terms of roles and responsibilities and how she lives her life.

Table 2 summarizes the differences between sex and gender.

3 Gender budget work is not about 50–50

Because women and men, girls and boys are different, it is not the aim of gender budget work that every ministry's budget be divided 50–50 between males and females. Instead, the aim is to meet the different needs of males and females as equitably (fairly) as possible so that everyone can reach their full potential. Gender budget work is thus about equity,

rather than simple equality. (See Part 3.)

For example, in health, women and men are equally prone to illnesses and ailments. However, in addition to these 'gender-neutral' health needs, women have more reproductive health-related needs than men because of their role in bearing children. So a health budget of which only 50 per cent is spent on women discriminates against women in terms of their needs. A 50–50 division in health harms the women who are denied access to services. A 50–50 division also harms society as a whole because childbearing will not happen in an efficient and effective way.

4 Gender budget work takes unpaid labour into account

Gender budget work checks that policy and budgets address the roles and responsibilities of women and men, girls and boys in society. These roles and responsibilities may differ from country to country. However, in virtually every country, women bear much more responsibility than men for childbearing, childrearing, and looking after children, sick people, old people, and others needing care. This work is sometimes referred to as 'reproductive work'. It is often also

Table 2 Differences between sex and gender

Sex (Biological differences)	Gender (Social differences)
1. Because we are born female or male, it is difficult to change sex-related differences.	Because our gender identity is determined by society, it is possible to change gender-based differences.
2. Sex differences are not affected by history or culture.	Gender roles can change in different societies and at different times in history.
3. Policies respond to sex differences only in matters concerning the physical body (e.g. childbearing and prostate disease).	Policies can either respond to gender stereotypes and traditional gender roles (e.g. assuming that only men are heads of households) or attempt to change them (e.g. taking into account the barriers to women and girls participating in non-traditional training courses).

known as 'unpaid labour' because most of the work is unpaid.

Because this work is usually unpaid, it is not counted and included in the gross domestic product (GDP). Consequently, planners and budget officers often do not take it into account because they think it does not affect the economy and society.

However, unless this reproductive work happens efficiently and effectively, we will have poor human resources in the country. This will affect economic growth and the well-being of citizens. Gender budget work therefore emphasizes that policy makers must think about unpaid labour, and about how programmes and budgets can deal with it effectively and efficiently. Policy makers must also make sure that the burden of unpaid work is not preventing people (mainly women) from contributing economically and socially in other ways.

Benefits of gender budgeting

The increasing popularity of gender budgeting testifies to the varied purposes it serves.

Among others, a gender-responsive budget

- supports gender mainstreaming, currently the main international approach to promoting equality between women and men
- improves the allocation of resources to those who need them most
- strengthens the linkages between economic and social policy outcomes
- tracks public expenditure against gender and development policy commitments
- encourages civil society participation in economic policy making
- helps the government to comply with national and international gender equality commitments (such as national gender policies and CEDAW) and
- contributes to the attainment of the Millennium Development Goals (MDGs).

3

Understanding Gender Concepts

Feminism

Feminism is a social movement that questions gender inequalities and tries to change them. Feminism is not about focusing only on women.

Gender vs sex

Gender refers to the social differences between men and women, girls and boys. It is what society tells men and women, girls and boys from different social groups about their roles and responsibilities.

Sex refers to the biological differences between males and females. Sex is fixed and does not change over time, across countries, and across cultures.

Gender analysis

Gender analysis is the process of analysing the different situations of women and men, girls and boys and the relations between them with the objective of fulfilling their specific needs and achieving gender equality. Gender analysis also considers other socio-economic divisions, such as rich and poor, urban and rural, educated and less educated, and how these affect the relations between women and men.

Gender-blind vs gender-neutral

A **gender-blind** policy ignores the different situations, roles, needs, and interests of women, men, girls, and boys.

A **gender-neutral** policy is not affected by, and does not affect, the different situations, roles, needs, and interests of women, men, girls, and boys. In reality, very few policies are gender-neutral. When policy makers claim a policy is gender-neutral, they are usually being gender-blind!

Gender equality vs gender equity

Gender equality is often understood as equality of opportunity. This means that women and men, girls and boys are not discriminated against in their access to opportunities.

Gender equity is about equality of outcome or result. This is a stronger concept than equality of opportunity. It means that women and men, girls and boys have an equal chance of reaching the finishing line and not just an equal chance at the starting point. Gender equity is about fairness. It takes account of the different situations of women and men, girls and boys.

Gender-disaggregated data

Gender-disaggregated data (or sex-disaggregated data) are data that show the differences between the situations of women and men, girls and boys. Gender-disaggregated data are necessary for good gender analysis.

Gender division of labour

Gender division of labour refers to who (women or men, young or old) does what in terms of different types of work, such as **productive** work in factories, in offices, and on the land; **reproductive** work as in cooking, cleaning, and caring for family members; and **community** activities such as attending meetings.

Gender mainstreaming

Gender mainstreaming is an approach or strategy which considers gender in all policies, planning, budgets, and monitoring instead of addressing gender as a separate issue through separate programmes.

Gender-sensitive / gender-responsive

A **gender-sensitive** (or **gender-responsive**) policy properly addresses the different situations, roles, needs, and interests of women, men, girls, and boys.

Practical and strategic gender needs

Practical gender needs are needs related to daily activities and responsibilities. They are linked to helping women and men with the roles they are given by society.

Strategic gender needs are needs related to changing the relationships, roles, and responsibilities of women and men in society.

4

Carrying Out Gender Budget Analysis

Gender budget work involves two important processes:

1 Analysis of data in order to understand what is happening to women and men, girls and boys in society, in policies, in budgets, and in implementation.

2 Formulation of gender-responsive budgets, which involves adjusting policies, programmes, and budgets (including implementation where necessary) so that they become gender-responsive.

Because gender analysis skills are essential to producing meaningful gender budget statements, this section will have a practical focus with tasks built in to provide practice in developing these skills.

Basically, there are two main methods for carrying out gender budget analysis: the three categories of expenditure approach and the five-step approach. These two approaches may be reconciled into a common analytical framework.

The three categories of expenditure approach

We can think of the budget as being made up of three slices or categories:

- **Category 1: Targeted gender-based expenditures of government agencies.** These are expenditures that are clearly

'labelled' as addressing gender or women's issues. Examples include women's health programmes, special entrepreneurship programmes for women, grants for single mothers, and support for widows.

- **Category 2: Equal employment opportunity expenditure on government employees.** These are expenditures that promote equal opportunity for women and men employed by government. Examples include training for women managers, provision of crèche facilities, and parental leave provisions.

- **Category 3: General (mainstream) budget expenditure judged on its impact on women and men, girls and boys.** This covers all other expenditures of government. Analysis of this category asks questions such as who needs particular services, and whom such services reach. It asks how programmes, projects, and the associated budgets take forward the government's vision of the roles women and men should play in society.

The categories are useful for checking that our gender budget analysis looks at the bulk of the cake, rather than focusing on crumbs. It is useful for checking that we are promoting gender mainstreaming. (See Part 3.)

If the analysis focuses only on the first or second categories, it will have a very small

impact because the three slices or categories are of very different sizes. Gender- and women-specific expenditures (Category 1) may be necessary as a form of affirmative action to address specific disadvantages, but they usually make up only a tiny slice of the budget. Category 2 is usually an even smaller slice. Category 3 is about the mainstream budget whose allocations make up more than 95 per cent of any government's budget. Unless gender budget analysis addresses Category 3, it will miss the mark.

The five-step approach

The term 'gender budget' is misleading because it suggests that we are interested only in budgets. In fact, gender budget work is a form of policy analysis, because the budget's main purpose is to implement policy. The policy analysis focus of gender budget work is in line with the government's view that budgets must follow policy rather than vice versa.

The policy analysis of gender budget work involves five steps. Table 3 describes each of these steps. The table also shows, in the last column, how each step corresponds to a step in the budget work that budget officers have always done. The added value of gender budgeting is that we do not assume that all citizens have the same needs, or that

Task 1

1 Into which of the three categories would you put the following expenditures?

- (a) The budget for the Ministry of Women, Family and Community Development
- (b) The salary allocations for the Ministry of Defence
- (c) The budget for a nurses' training college
- (d) The budget for immunization of children
- (e) The budget for the Ministry of Rural Development's housewife modules
- (f) The budget for training workshops for officials on gender budgeting
- (g) The budget for maternity leave pay for teachers

2 For each of the expenditures above, what percentage of the beneficiaries is likely to be

- (a) male?
- (b) female?

Table 3 The five-step approach of gender budget analysis

Step	Description of Step	Budget Term
1	Describes the situation of women and men, girls and boys (and different subgroups, such as rural/urban, age-based, etc.) in the sector.	Needs/client analysis
2	Assesses the policy, programmes, and projects in terms of their gender-sensitivity, i.e. whether they address the situation described in Step 1.	Policy, programme
3	Assesses whether adequate financial (budgetary) and other resources (e.g. staff) are allocated to implement the gender-sensitive policy of Step 2 effectively.	Inputs
4	Monitors whether the expenditure allocated in Step 3 is spent as planned.	Outputs
5	Assesses whether the policy, together with the associated expenditure, has promoted gender equity as intended, and changed the situation described in Step 1.	Impacts/Outcomes

all will be affected by government programmes in the same way.

Type of data required for effective gender budget analysis

Good analysis requires good data. To perform the five steps, we need to have the right type of data. Table 4 shows the type of data we need to analyse an education programme.

Table 4 Data for analysing an education programme

Step	Type of Data Required
1	<ul style="list-style-type: none"> • Number of males and females who lack education • Information on how education would help these people
2	<ul style="list-style-type: none"> • Times at which the males and females lacking education are able to attend courses • Venues which would be convenient for them • Information on whether these people can pay for the courses
3	<ul style="list-style-type: none"> • Amount of money allocated for the programme • Number of staff (male and female) assigned to coordinate the programme and conduct the courses
4	<ul style="list-style-type: none"> • Number of males and females who attended the courses • Number of males and females who passed
5	<ul style="list-style-type: none"> • Situation/circumstances/position of the male and female students after they completed the courses, e.g. how many of them obtained jobs and how many increased their incomes?

Task 2

What data would you need at each step for the following?

- An income-generation programme
- A health service delivery programme

Examples of gender-disaggregated data

For the gender budget pilot, checklists suggesting the type of data to be collected for each of the chosen programmes were drawn up. Some items on the checklists were for Step 1, i.e. they described the situation. Some were for Steps 2 and 3, i.e. they described the outputs and outcomes. Many of the items were found to have already appeared in the relevant agency's ABM-2 report, e.g. in Item 12 (output specification) and Item 13 (impact specification). The important difference in the gender checklists was that the numbers were **gender-disaggregated**—given separately for males and females as well as the total.

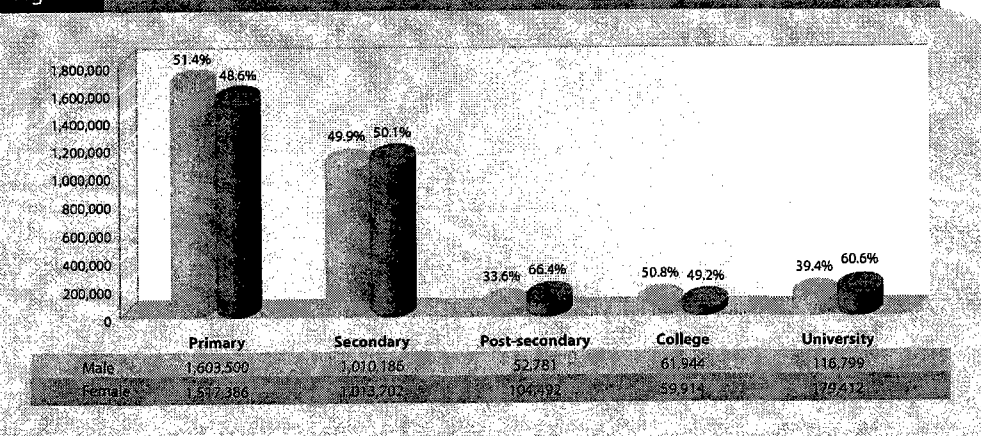
Figures 2–8 show examples of gender-disaggregated data which tell us something that is relevant to the work of the four pilot ministries, among others.

Task 3

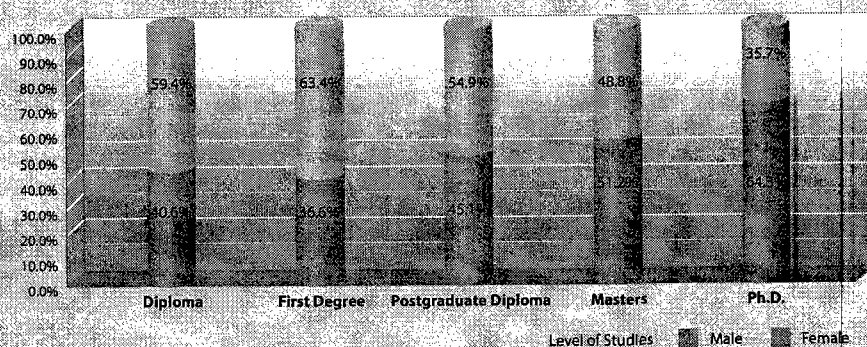
Study the charts in Figures 2–8. For each chart, think about the following questions:

- 1 What are the most important facts shown by the chart?
- 2 For which ministry or ministries is this information important?
- 3 Which of the five steps of gender budget analysis is the chart useful for?
- 4 What are the causes of the gender patterns shown in the chart?
- 5 Do the gender patterns shown in the chart present problems for Malaysia's development?
- 6 Do the gender patterns shown in the chart present problems for women and men, girls and boys in Malaysia? If so, which groups are worst affected and how?
- 7 Does the government have any programmes which might change the gender patterns in the chart?
- 8 What other data do we need to understand the gender patterns in the chart better?

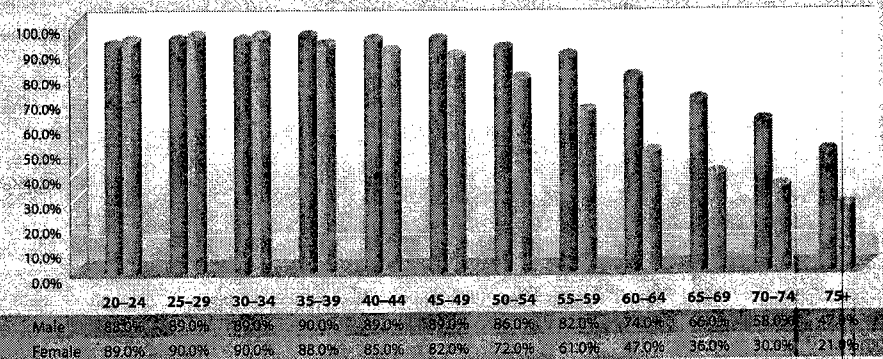
Figure 2 Enrolment by level of education and sex, 2004 (number and per cent)



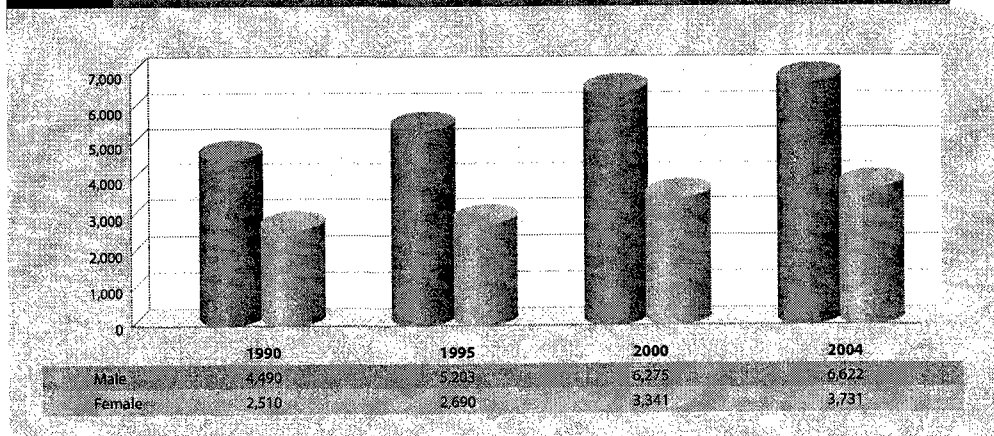
Source: Ministry of Education, Malaysia.

Figure 3 Enrolments in public institutions of higher education by level of study and sex, 2003/2004

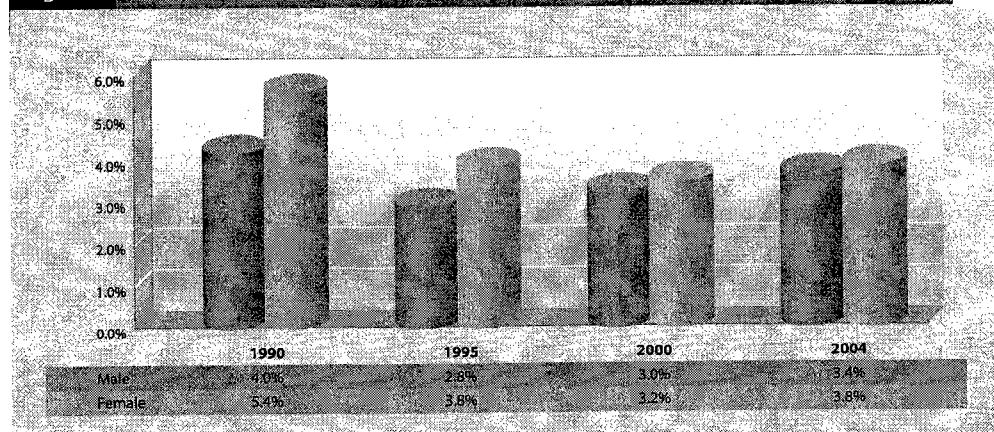
Source: Ministry of Education, Malaysia.

Figure 4 Population who have ever been to school, by age group, 2000 (per cent)

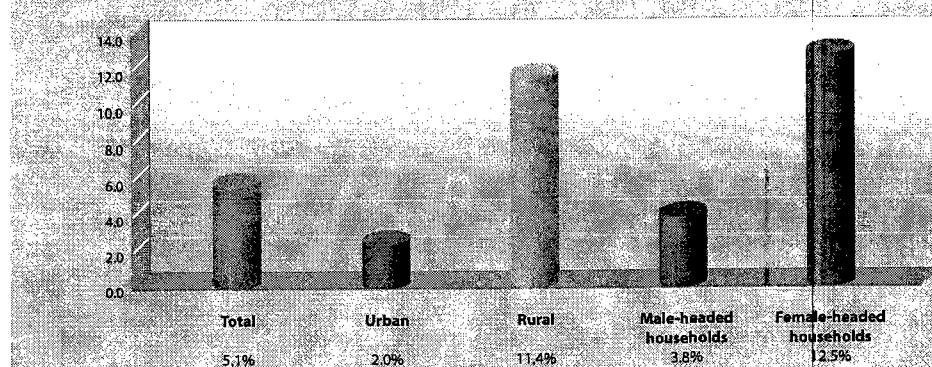
Source: Population and Housing Census, Department of Statistics, Malaysia.

Figure 5 Size of the labour force, 1990–2004 ('000s)

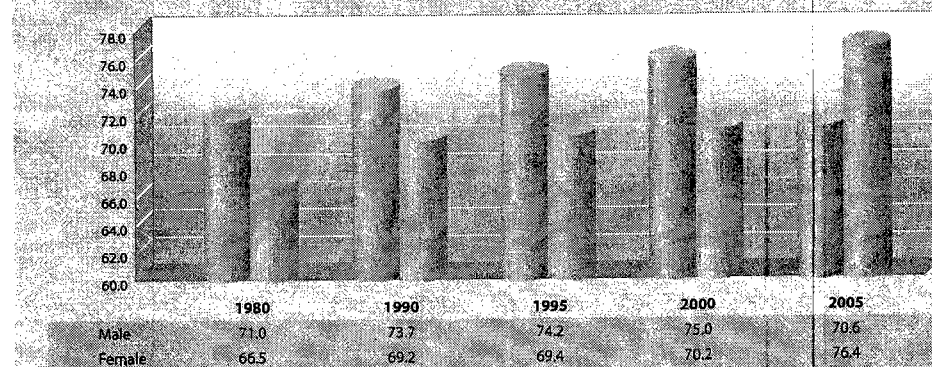
Source: Department of Statistics, Malaysia.

Figure 6 The unemployment rate, 1990–2004 (per cent)

Source: Department of Statistics, Malaysia.

Figure 7 Incidence of poverty, 2002 (per cent)

Source: Economic Planning Unit, Prime Minister's Department.

Figure 8 Life expectancy at birth, 1980-2005 (years)

Source: Department of Statistics, Malaysia.

5

Making the Malaysian Budget Formats Gender-Sensitive

The focus of this section is on the pilot ministries' experience in adapting the existing Malaysian budget formats to reflect gender issues and accommodate gender needs. The aim of the pilot project was to develop a proven, workable format for gender budgeting that could be applied across all ministries.

The scope of the work

The Malaysian government's standard budget formats already contain many of the basic elements for gender budget work. For example, the standard formats already provide for motivations, objectives, description of activities, indicators, and targets. This means that the formats can easily be adapted for gender budget work by elaborating on these elements and adding one or two extra items.

In the first year of gender budget work, Malaysia focused on producing gender-sensitive budget statements for the selected programmes in the pilot ministries according to set formats based on its existing budget formats. These programmes were drawn from the operating budget and the development budget in order to test the application of the approach across both.

Training was a key objective of the pilot project. Initially, the training was confined to budget officers in the pilot ministries but it

was later extended to officers in the Ministry of Finance, selected officers in Institut Tadbiran Awam Negara (INTAN), and gender focal points (i.e. officers responsible for co-ordinating gender programmes) in other ministries and agencies.

As a result of the pilot project, the Ministry of Finance issued a directive in the Call Circular 2004 that all pilot ministries implement gender-responsive budgeting for selected programmes for the year 2006–2007. It also encouraged other ministries and agencies to incorporate gender issues into their plans for programmes and activities. In order to facilitate the incorporation of gender perspectives into their budget proposals, each ministry/agency is expected to formulate a gender strategic plan—on a short, medium, and long-term basis—well in advance.

The operating budget

Malaysia has a range of formats for reporting on operating budget programmes. For the pilot, the ABM-2 format was utilized because it is the most detailed. However, gender perspectives should also be incorporated into the ABM-4 and ABM-5 formats (one off/new policy projects) by the relevant ministry/agency where necessary. These formats will continue to be used for the next year or two.

Table 5 The operating budget's ABIM 2 format

1 Maksud bekalan (Supply head)	Vote number as per Budget Book
2 Agensi (Agency)	Name of Ministry/Department
3 Program (Programme)	Name of programme
4 Aktiviti (Activity)	Name of activity
5 Kod (Code)	Accounting code of activity, to facilitate reference
6 Punca kuasa (Source of authority)	Cabinet decision, parliamentary Act, or Treasury instruction which gives authority
7 Objektif (Objective)	Previously agreed objectives for the activity. Should be focused on the problem that needs to be solved or fulfilled based on achievable impact. Objective to be stated not only in the form of function, but also in legislative statement or broader context.
8 Analisis keperluan/dasar (Needs/policy analysis)	Specify the following: (i) clients' problems/needs that need to be resolved. Include empirical data to support the seriousness of the problems/needs; (ii) main reasons for the problems/needs; (iii) strategy to solve the problems/needs. Include (a) alternative policies and other government activities to solve the problems/needs and (b) short- and long-term strategy and relevant financial year.
9 Pelanggan (Clients)	Clients who will benefit directly or indirectly from the activity
10 Fungsi (Functions)	Main functions that must be executed in order to generate the final output of the activities. Differentiation of functions should facilitate identification of expenditure from different sources.
11 Sumber-sumber (Sources)	Information regarding resources allocated to each activity.
12 Spesifikasi output (Output specification)	Final output that has been produced. Information on: (i) quantity of output (ii) quality of output (iii) timeliness of output (iv) cost of output (v) equity (gender addition) For each of the above, include data on: * agreement/achievement/variance i.r.o. previous year * agreement/variance for current year * proposal for next year
13 Petunjuk Impak (Impact indicators)	Indicators of activities, according to specified system*
14 Rancangan penilaian program (Programme evaluation plan)	State: (i) year of commencement of programme/activity (ii) when last evaluation done and proposal for next evaluation (iii) main criteria that will be assessed in future reviews (iv) proposed methodology to obtain data for assessment

Source: Kementerian Kewangan Malaysia, *Buku Panduan: Sistem Belanjawan Diubahsuai*, Edisi Kedua, 1999.

* The system for impact indicators consists of the following:

* Nama aktiviti (Name of activity)

* Tahun bermula aktiviti (Year of commencing activity)

* Tahun terakhir penilaian dibuat (Year of last evaluation)

* Tahun penilaian akan datang (Year of next evaluation)

* Isu-isu yang dinilai (Issues to be evaluated)

* Metodologi (Methodology)

Note: The two italicized items could incorporate gender issues.

At a later stage, changes can be made in the ABM formats.

Table 5 shows the standard ABM-2 format prescribed by the Ministry of Finance. The shaded and italicized items indicate where ministries can add the gender issues. In most cases, adding gender issues does not even require an extra heading. It only requires that budget officers think and write about the differences between women and men, girls and boys, when completing these items. The only place in which something new is added is **output specification** (Item 12), where 'equity' is introduced as an explicit new factor to be considered.

Gender-disaggregated data for the operating budget

One of the most effective ways of including gender issues in the budget is through gender-disaggregated data—data that show the number of women and men, girls and boys involved. The standard ABM-2 reports already include a lot of numbers, not only in Items 12 (**output**) and 13 (**impact**), but also in other places. However, gender-disaggregated data are required on the current situation under Item 8 (**needs analysis**) and on people reached by the programme under Item 9 (**clients**).

The following are some examples of

gender-disaggregated data that could be used in looking at the chosen programmes in the pilot ministries. The checklists contained many more items. In quite a number of the examples below, gender is combined with other forms of disaggregation, such as urban/rural. This combined disaggregation is essential for understanding the situation, needs, outputs, and outcomes clearly.

MANPOWER DEPARTMENT (MHR)

- Number of male and female school-leavers in 2001 by urban/rural (8: needs analysis)
- Number of male and female trainees completing training programmes during 2002 by urban/rural and other categories (12: output)
- Number of male and female enrolled trainees by certificate/diploma/course for 2002 by urban/rural (9: clients)
- Distribution of male and female employed people by industry (one-digit ISCO code) by urban/rural (8: needs analysis)

ORTHOPAEDIC (MOH)

- Number of male and female patients operated on/seen during 2003 by different units (8: needs analysis; 12: output)
- Number of male and female patients operated on/seen during 2003 by age group (children, adults, elderly)

- Average length of stay in hospital of male and female patients assisted during 2003 by different units (12: output)
- General hospital discharges (including deaths) by male/female and International Classification of Diseases, Injuries & Causes of Death (ICD) for 2002 or 2003 (12: output; 13: impact)
- Deaths by cause and male/female for 2002 or 2003 (8: needs analysis; 13: impact)
- Poverty rates of female and male-headed households (8: needs analysis)
- Participation of women and men in KEMAS income-generating projects (separate by type of project, e.g. sewing, food production, etc.) (9: clients; 12: output)

CHILD DEVELOPMENT (MRRD)

- Number of girl and boy children aged 2–4 years in the rural population and number of girl and boy children aged 4–6 years in the rural population (8: needs analysis)
- Number of girl and boy children participating in TASKA, by government/private (9: clients; 12: output)
- Number of mothers and fathers participating in PEKA (9: clients; 12: output)
- Dropout rates for girls and boys in rural and urban areas from Standard Six and above (8: needs analysis)

FAMILY HEALTH DEVELOPMENT (MOH)

- Number of males and females in the population in each of the target groups (e.g. pregnant mothers, newborns, infants and children, schoolchildren and adolescents, adults, elderly) by urban/rural and state (8: needs analysis)
- Total clinic attendance at health clinics by male/female according to different services (9: clients)
- Utilization of different forms of family planning by women and men by urban/rural and state (8: needs analysis; 9: clients)

COMMUNITY DEVELOPMENT (MRRD)

- Literacy rates of women and men aged 15+ years in different states (8: needs analysis)
- Activity status (employed, unemployed, not economically active) of women and men in different states (8: needs analysis)

MENTAL DEVELOPMENT PROGRAMME (MRRD)

- Number of schooling and non-schooling household members in poor families by male/female and state (8: needs analysis)
- Attendance at household heads' module by male/female and state (9: clients; 12: output)
- Attendance at non-schooling household members' module by male/female and state (9: clients; 12: output)

INCOME IMPROVEMENT PROGRAMME (MRRD)

- Activity status (employed, unemployed, not economically active) of male and female adults from poor families (by state, if possible) (8: needs analysis)
- Percentage of employed women and men who are self-employed
- Participation in agriculture-based projects by male/female (and state) (9: clients; 12: output)
- Participation in non-agriculture-based projects by male/female (and state) (9: clients; 12: output)

PRIMARY EDUCATION (MOE)

- Number of girls and boys in the population aged 6–12 years by state (8: needs analysis)
- Number of girls and boys aged 6–12 years attending primary school by state (9: clients; 12: output)
- Toilet: pupil ratio for girls and boys by state (8: needs analysis)
- Problems reported at school by type of problem and sex of complainant (8: needs analysis)

UNIVERSITIES (MOHE)

- Number of male and female (local and foreign separate) applicants for places at universities according to level (8: needs analysis)

- Number of male and female (local and foreign separate) students admitted for 2003, according to level (9: clients)
- Percentage of male and female students completing their courses in 2002 or 2003 within the stipulated time for the courses (12: output)

Gender-disaggregated data provide separate figures for males and females. Some data cannot be disaggregated by gender because they refer only to males or only to females. Nevertheless, these data are also important. For example, eclampsia cases, deaths during childbirth, and location of childbirth only apply to women but are important indicators for the Ministry of Health. Similarly, the Ministry of Rural and Regional Development must record how many women attend its housewives' modules. These data are not gender-disaggregated, but they are still 'gender-relevant'.

Furthermore, numbers alone do not tell the full story. Ministry budget officers are already experienced in describing the objectives, needs analysis, etc., in the ABM-2. What they have to do now is to think about what gender issues need to be added to the description. See Box 3 for examples showing how the pilot ministries incorporated gender into the different elements of the ABM-2.

BOX 3 Examples of items in a gender-responsive ABM-2**7 Objective****MHR: MANPOWER DEPARTMENT**

To give equitable and equal opportunities for both male and female school-leavers to enrol in technical skills training courses offered by ILJTM (Institut Latihan Jabatan Tenaga Manusia or Training Institute of the Manpower Department).

MOH: ORTHOPAEDIC

To provide diagnostic, therapeutic management and rehabilitation services of the highest quality to male and female patients who suffer from trauma and illnesses relating to the musculo-skeletal system.

MOHE: UNIVERSITIES

This university will ensure that male and female applicants who apply to continue their studies in this university will receive equal opportunities to be selected. This university will also endeavour to achieve gender equity among staff and students in carrying out its operations.

8 Needs/Policy Analysis**MOH: ORTHOPAEDIC**

Patients who suffer from orthopaedic-related problems (including injuries) will receive diagnostic services and treatment as outpatients or inpatients. In general, there are more male patients as a result of injuries, and more (older) female patients suffering from osteoarthritic problem.

Strategies to meet needs: To ensure that there are sufficient beds for patients of both sexes.

MOH: FAMILY HEALTH DEVELOPMENT

Expectant mothers and their spouses should be given education on health care to increase their awareness of the risks involved during pregnancy and during delivery so as to prioritize the mother's and child's health.

Schoolchildren and adolescents experience additional social problems such as drug addiction, smoking, behavioural problems, and others. This largely occurs among male adolescents. For example, data from the National Health Morbidity Survey II 1996 revealed that while, overall, 16.8 per cent of adolescents smoke, the percentage is 30.7 per cent among male adolescents and 4.8 per cent among female adolescents.

MOHE: UNIVERSITIES

This university will identify the different needs of male and female students who are involved in the services/programmes/activities of this university.

MRRD: CHILD DEVELOPMENT

Early education of children is important to their development as a whole. It is particularly important for children from low-income families, whose parents (particularly mothers) may not have the education and resources to provide them with everything that is needed at this stage of their development. Therefore the TABIKA teachers should be equipped with the knowledge and skills to achieve the said purpose.

Courses and workshops given to these teachers from time to time (in-service training) will increase their skills and guide them to become a trained workforce. For the primary caregivers, usually the mother, the availability of KEMAS allows them time during the day for other activities, including income-earning or further education and training.

BOX 3 Examples of items in a gender-responsive ABM-2 (continued)**9 Clients****MOH: FAMILY HEALTH DEVELOPMENT**

Efforts are being undertaken to increase men's awareness of the need to take more responsibility and play a role in family planning. A pilot project known as 'Comprehensive Reproductive Health Services', which involved four health clinics, was carried out where 'couple counselling' was given priority. Health education on family planning methods such as the use of contraceptive pills, condoms, implants, etc. is imparted to the couple but the choice is left to the couple who want to plan their family. The medical assistants in charge of treating outpatients are now informed of the various family planning methods so that they can convey the information to the patients.

Attention needs to be given to issues such as menopause and partial androgen deficiency amongst men. There is a need to increase the awareness of men and women regarding the changes that occur following menopause and partial androgen deficiency. This may reduce the mental anxiety faced by men and women.

MOE: PRIMARY AND SECONDARY EDUCATION

~ Direct clients

- Male and female students aged 6–13 years
- Male and female principals
- Male and female teachers
- Male and female support staff

MRRD: CHILD DEVELOPMENT

~ Direct clients

- Preschool teachers (PM) TABIKA

~ Indirect clients

- Children of TABIKA, the parents (especially the mothers, who are the usual primary caregivers), the family/rural community, and low-income group.

10 Functions**MOH: ORTHOPAEDIC**

To provide health education to patients, for example, on how to avoid accidents, and on how to prevent osteoarthritic problems related to age.

BOX 3 Examples of Items in a Gender-responsive ABM-2 (continued)**12 Output specification**

[The formats shown below to be repeated for each year.]

MOH: ORTHOPAEDIC

Indicators	Agreed	Achieved		Variant
		Total	Male	
No. of outpatients	386,596	416,357		7.7
No. of inpatients	182,441	80,595		55.8
No. of surgeries	217,732	200,696		7.8
Bed occupancy rate	81.4	64.9		20.2
Average length of stay (days)	6.5	5.9		9.2

MOHE: UNIVERSITIES

Resource Group	Approved	Total in the Previous Year (2002)		Variant
		Male	Female	
Administrative and legal staff appointments				
Higher management group				
Professional management group				
Support group				
Total				

MOE: PRIMARY AND SECONDARY EDUCATION

Performance Indicators	Agreed	Achieved		Variant
		Total	Male	
<i>Output 1: Registration of pupils</i>				
~ No. of pupils registered to enter Year 1				
~ No. of pupils registered following procedure				
<i>Output 2: Education management</i>				
~ No. of primary school pupils receiving P&P				
~ No. of primary school pupils receiving P&P in accordance with the Schedule				
<i>Output 3: Implementation of co-curriculum activity</i>				
~ No. of Std Two pupils involved in co-curriculum activities				

BOX 3 Examples of Items in a Gender-responsive ABM-2 (continued)**13 Impact Indicators****MHR: MANPOWER DEPARTMENT**

Actual Achievement for Previous Year (2003)

Impact Indicators	Male	Female	Total
Coverage of survey			
Number of trainees employed in fields for which they are trained			
Number of trainees employed within a month of graduating			
Number of job seekers with skills training			
Increase of skilled workers in the market			
Number of firms sending personnel trained at ILJTM			

MOH: FAMILY HEALTH DEVELOPMENT

Actual Achievement for Previous Year (2002)

Impact Indicators	
% of live births with birth weight below 2.5 kg (1996)	7.5
Perinatal mortality rate for every 1,000 births	10.0
Infant mortality rate for every 1,000 births	7.7
Death rate of male infants	7
Death rate of female infants	7
Toddler mortality rate (1-4 yrs)	
~ By male and female	7
~ By ethnic group	7
~ By rural/urban	7
Maternal mortality for every 100,000 births (1997)	
~ Peninsular Malaysia	30
~ Sarawak	30
~ Sabah	70

14 Programme evaluation plan**MOH: ORTHOPAEDIC**

Issues to be evaluated 2004/5: To incorporate a gender perspective when estimating the national workload, utilization of resources, development targets, and standards for optimal care in a Malaysian setting and to assess the quality of care in orthopaedic practice.

The development budget

Malaysia's standard format for the development budget (see Table 6) is different from the format for the operating budget. The development budget format provides less space for discussion. It relies more on yes/no

(Y/N) or other responses which are easily computerized.

Nevertheless, the italicized items in the table show that there are a large number of elements which concern gender or other equity issues.

Table 6 The development budget's standard format

1	Ministry (Kementerian)
2	Agency (Agensi)
3	Implementing agency (Agensi pelaksana)
4	Ministry code (Maksud pembangunan)
5	Project code (Butiran)
6	Name of programme/project (Nama program/projek)
7	Scope of the programme/project (Skop program/projek)
8	Sector (Sektor)
9	Type of programme/project (Jenis program/projek)
10	<i>Objective (objektif)</i>
11	<i>Priority level (keutamaan)</i>
12	<i>Location (tempat) in terms of state and district</i>
13	<i>Target in terms of development of the area/urban residents (Sasaran projek adalah untuk pembangunan kawasan/penduduk luar bandar) (Y/N)</i>
14	Local authority (Pihak berkuasa tempatan)
15	Parliamentary area (Kawasan parlimen)
16	State assembly (Kawasan dewan undangan negeri)
17	<i>Area (Kawasan) in terms of city, rural or both</i>

Table 6 The development budgets standard format (continued)

- 18 Project indicators (Indikator):
- (a) Poverty eradication programmes (Y/N). If yes, state the percentage allocation for each of the programmes:
- | | |
|---|---------------------------|
| (i) Income generation (Penambahan pendapatan) | (ii) Basic infrastructure |
| (iii) Human development (Pembangunan manusia) | (iv) Others |
- (b) Programmes for the restructuring of society:
- | | |
|--|--|
| (i) Development of Bumiputra entrepreneurs (Y/N) | (ii) Education and training of Bumiputra (Y/N) |
| (iii) Others (Y/N) | |
- (c) Programme on environment (Y/N)
- (d) KESBAN project (Y/N)
- (e) IT project (Y/N)
- (f) Addresses key gender issue (Y/N)
- 19 Whether programme is to be implemented through privatization (Y/N)
- 20 Whether programme is to involve deferred payment (Y/N)
- 21 Method of implementation (e.g. open tender)
- 22 Period of implementation—commencement and completion years
- 23 Distribution (over years) of the total cost of the programme by type of development expenditure
- 24 Total cost of the programme/project
- 25 Percentage of total cost to be covered by local and foreign revenue for each year
- 26 Usage of construction material
- 27 Total allocation of RM which has been allocated from government resources
- 28 Total allocation from government resources for current year
- 29 Resources by source and type of resource and year
- 30 Management expenditure
- 31 Human resource requirements in terms of:
- | | | |
|--------------------|---------------------------------|----------------------|
| (a) top management | (b) management and professional | (c) supporting group |
|--------------------|---------------------------------|----------------------|
- 32 Physical targets (where relevant) by year
- | | | |
|---------------|---------------------------|---------------------|
| (a) % | (b) hectare | (c) number |
| (d) kilometre | (e) construction work (%) | (f) acquisition (%) |
| (g) others | | |

Source: Economic Planning Unit, Prime Minister's Department.

In addition to the standard format presented in Table 6, ministries are required to prepare project proposals for each project. These proposals contain more narrative than the standard format entered in the computer and are therefore an ideal instrument for ensuring gender-responsiveness. Details on the background of the project, components, estimated costs, output, and benefits expected, as well as justification for the project, are summarized in these project proposals.

Gender-disaggregated data for the development budget

Gender-disaggregated data are also useful in thinking about development budget programmes. For the pilot, all four ministries were given a checklist containing data they might find useful in analysing the chosen programmes. Box 4 contains examples showing how the pilot ministries incorporated gender into project proposals for various development projects.

BOX 4 Examples of items in gender-responsive project proposals

I Background of the project

MRRD: HOUSING ASSISTANCE PROJECT

A complete home—3 rooms minimum (for parents, daughters, sons)—is a component of basic facilities needed by poor families. Priority to be given to poor female-headed households as the policy is to focus on single mothers with dependants.

MOHE: KUSTEM RESIDENTIAL FACILITIES

Since 70 per cent of KUSTEM's enrolment is female, seven of the ten hostel blocks will be allocated for them and three for male students.

II Objective of the project

MOH: URBAN HEALTH FACILITIES

To provide primary health care facilities for the population in the urban areas and to promote wellness and facilitate maximum recovery from illness, with special focus on the following groups:

- pregnant mothers and newborns
- infants and toddlers
- school children and adolescents
- elderly people
- children with special needs

BOX 4 Examples of items in gender-responsive project proposals (continued)

III Project components

MHR: ILP SELANDAR, MELAKA

This project proposal covers various components as listed below:

- (b) Buildings and facilities
Buildings and facilities available in the institutes will include:
 - (iii) Hostels for 300 male and 300 female trainees. Female hostels will be fenced for security reasons ...
 - (vii) Prayer halls for male and female ...
 - (x) Recreational facilities for male and female ...

MOH: RURAL HEALTH FACILITIES

Additional facilities will be constructed to provide sufficient space to carry out the new scope of services such as adolescent health (counselling for boys and girls), rehabilitation services for the disabled, and services for elderly men and women.

IV Estimates of project costs

MRRD: HOUSING ASSISTANCE PROJECT

Rebuilding/building new housing (3 rooms, security according to needs, and proper kitchen):
RM10,370++ (Peninsular Malaysia) RM11,930++ (Sabah & Sarawak)

V Expected output and benefits of the project

MHR: ILP SELANDAR, MELAKA

The skills training will provide equal opportunities to male and female school-leavers as the selection of trainees is made based on qualifications rather than gender. Looking at the trend of applications received to date, there is an increase in female applicants. This will increase the participation rate of female trainees in high-level skills training.

VI Project justification

MRRD: HOUSING ASSISTANCE PROJECT

Comfortable and safe houses will create a peaceful environment. Improved homes will encourage acceptance of change. Targeting of assistance to female-headed households will reduce their burden.

6

Frequently Asked Questions About Gender Budgeting

Gender budget work is a new thing in Malaysia. It is also relatively new in other parts of the world. This section answers questions that are often asked about gender budget work both in Malaysia and in other countries.

1 What is a gender budget?

A gender budget is a budget that is gender-sensitive, i.e. it addresses the needs and interests of different groups of citizens. Gender budget work is not about a separate budget for women. It is about including a gender perspective into the existing national budget so that it allocates resources in an equitable way to satisfy the needs of women and men, girls and boys, and different groups of women and men, girls and boys. By doing so, a gender-sensitive budget will serve the interests of these citizens, as well as those of the country as a whole. It will ensure that the country utilizes to the fullest extent possible the potential of each citizen.

2 How is gender relevant outside of the social services?

Malaysia's National Policy on Women and the Eighth Malaysia Plan both emphasize the importance of utilizing the country's human potential to the full. These documents thus say that gender is important when we look at

the programmes and budgets of economic-related budgets such as those of the Ministries of Human Resources, Agriculture and Agro-based Industries, and Rural and Regional Development.

The protective services of government also affect women and men differently. Generally, men are more concerned about property crimes and women are more concerned about personal crimes. So, where government focuses its resources addresses their needs differently. Infrastructure also affects women and men differently. For example, because women are more likely than men to work from home, affordable and reliable basic services make them more efficient. The services also relieve the burden of their unpaid household tasks.

3 Does the introduction of gender budget work in Malaysia imply that the Malaysian government currently discriminates against women?

The decision to introduce gender budget work in Malaysia does not imply that the government has failed to address gender issues up until now. It also does not imply that there is a lot of discrimination against women in Malaysia. Gender budget work provides evidence that the Malaysian government is

committed to achieving gender equality and promoting women's development. It provides a way for the government to monitor and evaluate what it is achieving in this area. It provides proof for parliamentarians and others of what the government is achieving.

4 What does the government gain by doing gender budget work?

The gender budget approach is a tool that improves (a) prioritization, (b) planning, (c) management of implementation, (d) monitoring and evaluation, and (e) impact assessment. All of these are functions the Economic Planning Unit (EPU) and the Implementation and Coordination Unit (ICU) are always trying to improve. Gender budget work also helps with the Ministry of Finance's aim to make its work more analytical, and more focused on longer-term planning. In addition, gender budget work helps fulfil the country's international commitments in terms of the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW), Beijing +5, and other conventions. Finally, Malaysia can easily become one of the leaders in this area, and demonstrate once again the country's sophistication in public policy administration.

5 Will gender budget work increase the budget deficit?

Gender budget work is not about asking for 'more money' for gender issues or for women. Gender budget work is about prioritization. It accepts the overall envelope of resources, but asks whether the way this money is currently distributed has the best impact on women and men, girls and boys, and different groups of citizens. It asks whether the current distribution of available resources is the most effective, efficient, economic, and equitable way of achieving government objectives, including the objectives of gender equality and women's development.

6 Which country can give Malaysia the blueprint of how to do gender budget work?

Malaysia has a history of drawing on the experience of other countries, but also of forging its own path that suits its own particular needs. More than 60 countries have done gender budget work of some sort. However, none of these could provide a blueprint for Malaysia. The standard budgets of all countries differ. Similarly, gender budgets will differ across countries. Malaysia has learnt from other countries, but has developed its own unique approach to gender budget work.

7 How much extra work does the gender budget entail?

Malaysia already has a budget format that provides a good basic framework for a gender budget. Unlike many other countries, Malaysia already has a results-oriented format. This format places a lot of emphasis on impact, and impact is at the heart of gender budget work. The format can easily be adapted to include gender issues in the description of the situation being addressed and the objectives of the programme. It also easily incorporates gender and other disaggregations of outputs and impacts.

Unlike in some other countries, the gender budget in Malaysia will be part of the main budget document rather than produced as a separate document. This means that there is less additional work. As Malaysia begins its gender budget exercises, there will be some extra work in training staff in the new format and in gender analysis. This extra work will be needed over a few years as the format is refined and as new ministries start doing gender budget work. After that, there will be minimal extra work for staff.

8 How can staff in ministries learn the complicated economic, gender, and other skills?

Gender budget work is not difficult. Malaysia already has nearly all the necessary elements in its budget format. Gender budget work entails only small revisions of the existing procedures and staff will be given practical training. Experience in other countries has shown that the best way of learning to do gender budget work is through practice. As with any innovation, in the first year, the documents produced will not be perfect. But, over time, staff will gain in experience and the documents will improve.

9 How can officers do this work without gender-sensitive data?

We often hear the complaint that Malaysia has very little gender-disaggregated and gender-sensitive data. This complaint is exaggerated. The Department of Statistics produces a lot of data, and each of the ministries generates further administrative data. The main problem is that potential users do not know that the data are available or where to get them.

Gender budget work also generates data as programme managers see the need both to disaggregate existing statistics and to collect information. There may be challenges at first, but these will diminish over time.

10 Malaysia has so many ministries—how can we get them all to change their way of working?

By doing a pilot first, with four (later five) ministries and selected programmes, the government tested the gender budget method and refined it. Malaysia now has a proven, workable format. It also has a number of experienced people from the pilot ministries who can act as trainers for the other ministries.

11 How can a junior ministry, like the MWFC, tell the rest of government what to do?

The MWFC is a new ministry, and a small one. It is small because its main role is not implementation. The ministry is an advocate for better policy making. Its role is to assist the rest of government to become more gender-sensitive in its work. The Ministry of Finance has played a central role in the gender budget initiative, with the support of the EPU. These agencies have agreed on the format and approach in gender budgeting. They are directing and overseeing its implementation. The MWFC is playing a backup role for ministries that need assistance, for example, with gender analysis.

Abbreviations

CEDAW	Convention on the Elimination of All Forms of Discrimination Against Women
EPU	Economic Planning Unit
GDP	Gross domestic product
GRB	Gender-responsive budget
ICU	Implementation and Coordination Unit
IT	Information technology
MOE	Ministry of Education
MOH	Ministry of Health
MOHE	Ministry of Higher Education
MHR	Ministry of Human Resources
MRD	Ministry of Rural Development
MRRD	Ministry of Rural and Regional Development
MWFCD	Ministry of Women, Family and Community Development
NDP	National Development Plan
NEP	New Economic Policy
OPP3	Third Outline Perspective Plan
UNDP	United Nations Development Programme