



**GENDER RESPONSIVE BUDGETING:  
INITIATIVE FROM THE SOCIO-ECONOMIC DEVELOPMENT PROGRAMME  
FOR THE MOST DISADVANTAGED MOUNTAINOUS AND REMOTE COMMUNES  
(PROGRAMME 135)**

UN Women is the United Nations organization dedicated to gender equality and the empowerment of women. A global champion for women and girls, UN Women was established to accelerate progress on meeting their needs worldwide.

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**Applications for permission may be addressed to [registry.vietnam@unwomen.org](mailto:registry.vietnam@unwomen.org) or:**

**The United Nations Entity for Gender Equality and the Empowerment of Women (UN Women)  
Viet Nam Country Office**

**Add:** 304 Kim Ma Street, Ba Dinh District, Ha Noi, Viet Nam

**Tel:** +84 24 38500100

**Website:** <http://vietnam.unwomen.org>

**Fax:** +84 24 3726 5520

**Authors:** Pham Thu Hien, MA, Independent Gender Specialist;  
Vu Phuong Ly, PhD, Programme Specialist, UN Women Viet Nam

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*Cover photo: UN Women Viet Nam*

## ACKNOWLEDGMENT

This brief has been developed under the framework of the project, “Empowering Ethnic Minority Women in Viet Nam through Gender Responsive Ethnic Minority Policies and Programmes.” An initiative undertaken between the United Nations Entity on Gender Equality and the Empowerment of Women (UN Women) and the Committee for Ethnic Minority Affairs (CEMA) from 2018 to 2021, with financial support from Irish Aid.

The brief was developed by Ms. Pham Thu Hien, an independent gender expert, and Dr. Vu Phuong Ly, the Programme Specialist with UN Women. In the process of finalizing this brief, we have received comments and input from various independent experts working in the sphere of ethnic minority affairs in Viet Nam: Ms. Nguyen Thi Tu, M.A., Former Director of Department of Ethnic Minorities - CEMA; Mr. Luu Xuan Thuy, Director of the Department of Ethnic Minorities - CEMA; and several representatives of the Department of Ethnic Minorities and the Provincial Department of Ethnic Minority Affairs in Bac Giang province. This brief aims to capture the experiences and lessons learned from piloting gender responsive budgeting (GRB) initiatives in Bac Giang in 2018 and 2019. It presents the positive changes made and challenges encountered during the processes of the implementation and make proposals on how to promote GRB practices in socio-economic development programmes in the community going forward. This pilot activity is a concrete example of how GRB can be implemented within local initiatives, ensuring local stakeholders have ownership of the process through increased engagement, familiarity, and understanding of GRB processes, which will ultimately mean increased advancement of gender equality in Viet Nam.

UN Women and CEMA would like to extend our sincere gratitude for the financial support received from the Government of Ireland to the development of this brief report.

## PROGRAMME 135 AND GENDER EQUALITY CHALLENGES

Programme 135 (P135) is a socio-economic development programme for the most disadvantaged mountainous and remote communes and continuously implemented over many periods since 1999. Currently, Programme 135 constitutes Project 2 under the National Target Programme for Sustainable Poverty Reduction (NTPSPR) for 2016-2020. The objectives of Programme 135 are to effectively contribute to sustainable poverty reduction and economic growth; ensure social security, to improve living conditions and the income of the poor through increased access to basic social services.

Documents guiding the implementation of Programme 135 regulate that women must account for at least 30 per cent of the participants in the planning process at commune level and it also stipulates the principle of giving priority to women in terms of their participation in livelihoods production development and capacity building projects. However, according to an independent evaluation<sup>1</sup>, the “giving priority to women” remains the basic principle of gender mainstreaming and has not specified into explicit mechanism or guidance. It leads to the fact that gender mainstreaming in the projects under Programme 135 is limited. For example, with regards to women’s participation in the implementation of infrastructure investment, existing popular preconceptions remain that the

work is hard and technical and, as such, unsuitable for women. Although women are the primary implementers of production development projects in agriculture, it does not mean that they have become the decision makers with respect to household subsistence. With regards to capacity building projects, there were few activities for the communities as a whole but the tendency was to focus on grassroot officials, therefore, the participation in training was based on a person’s suitability for the work position rather than any incorporation of clear objectives for the promotion of gender equality.

The barriers to gender mainstreaming in Programme 135 include: The lack of clear guidelines on gender mainstreaming, the absence of a monitoring mechanism from a gender specific perspective, limited resources including budget and the poor gender mainstreaming capacity of officials, and deep-rooted gender stereotypes sustained among members of the community e.g the idea that primary role of women in the family is performing unpaid care work while men remain the primary ‘suitable’ candidates for technical jobs and leadership roles in both the family and the community.

<sup>1</sup>Australian Aid, National Office for Poverty Reduction, Care, Oxfam and SNV: Summary of Independent Evaluation Report: Gender analysis in the National Target Programme for Sustainable Poverty Reduction (2016-2020).



# GENDER RESPONSIVE BUDGETING: AN EFFECTIVE APPROACH TO ADDRESS GENDER INEQUALITY

## *What is Gender Responsive Budgeting (GRB)?*

Budget is the most comprehensive report on socio-economic development planning and identified priorities of the Government. By tracking cash inflows and outflows, the decisions on budget reveal how to mobilise and utilise the budget and who benefits from it. Therefore, the implementation of commitments on gender equality requires proactive measures to incorporate a gender perspective in planning and budgeting, frameworks and concrete investment programmes in order to address gender inequality issues<sup>2</sup>.

Gender responsive budgeting is not a case of creating separate budgets for women and men. It is instead an approach which incorporates gender into planning and budgeting processes of the Government, while at the same time it analyses and provides options that can structure a budget so that it can underwrite the promotion of gender equality and the empowerment of women. The objective of GRB implementation is to improve the quality and effectiveness of public financial management through integrating equity principles into public expenditure and budget revenue distribution.

<sup>2</sup>UN Women, 2019.

International experiences demonstrate that GRB is an accountability tool to monitor and support the implementation of a government's commitment to gender equality and to overcome existing resource limits; bearing in mind that specific budget lines for gender equality activities account for an extremely small proportion of the total allocated budget expenditure in general. Being an effective policy tool to challenge persistent gender issues, GRB has been applied in more than 100 countries worldwide, including the South East Asia region.



## Regulations on gender equality in the State Budget Law 2015

The principle of gender equality is the first regulated in the State Budget Law (2015). This change is an important premise for applying a GRB approach.

### State budget management principles

Ensuring the prioritization of budget allocation to implement the Party and the State's policies in each period of economic development, hunger eradication and poverty reduction; policies for ethnic minorities; implement gender equality goals; develop agriculture, rural areas, education and training, health, sciences, technologies and other important policies".

*(Clause 5, Article 8, State Budget Law 2015)*

### Basis for making state budget estimate

"Tasks of socio-economic development and ensuring national defense, security, foreign relations and **gender equality**".

*(Clause 1, Article 41, State Budget Law 2015)*

Based on the principles stipulated in the State Budget Law 2015, GRB should be applied to P135 and begin from the very inception of the process of planning, implementation and monitoring, to the evaluation of the effectiveness and impact of the Programme.

In the context whereby Viet Nam no longer has access to preferential financial resources from International Development Associations and probably also from donors in the near future, encountering adequate financial resources for development activities will be challenging for the implementation of poverty reduction strategies as well as addressing social and gender inequality issues<sup>3</sup>. Therefore, the effective use of domestic financial resources constitutes an immediate matter of concern for Viet Nam in the current transition period. Programme 135 could become an excellent example of harmonised resolution of poverty reduction goals in combination with social equity and gender equality by applying the GRB approach.

<sup>3</sup> Oxfam (2019): *Financing for development in Vietnam*

## **SUPPORT FROM THE GOVERNMENT OF IRELAND – IRISH AID TO UN WOMEN AND COMMITTEE ON SOCIAL AFFAIRS’ INITIATIVE ON PROMOTING GENDER RESPONSIVE BUDGETING IN IMPLEMENTATION OF PROGRAMME 135**

The piloting initiative of GRB application for Programme 135 has been implemented by UN Women in coordination with the Department of Ethnic Minority Affairs, CEMA since 2018.

Stemming from the fact that GRB is a relatively new concept in Viet Nam, the support process started from capacity building through training courses on gender analysis, gender mainstreaming in P135 and applying GRB to P135’s budget planning, estimation, execution and liquidation processes. Training and workshops were designed based on discussions which occurred across three projects: The Infrastructure Project, the Production Development Project and the Capacity Building Project.

In parallel with the training, UN Women and CEMA have developed the Guidelines for the Promotion and Implementation of Gender Responsive Budgeting in Programme 135. The Guidelines are developed for officials working on ethnic minority affairs, P135 planning and implementation officials –in charge, advisers from other departments and sectors dealing with P135; officials in charge of

the advancement of women and gender equality; as well as finance, budget and gender experts. The document consists of 3 main parts: (i) General knowledge on gender, gender equality and gender responsive budgeting; (ii) Gender analysis and gender mainstreaming in P135; and (iii) Gender mainstreaming in P135 budgeting process. The document provides important information on gender inequality issues in ethnic minority areas in general and identifying gender gaps and inconsistency during the P135 implementation through the application of gender analysis tools for its three projects. This is the basis for mainstreaming gender in the P135 development, implementation, monitoring and evaluation. Furthermore, the document introduces GRB steps and application to budgeting processes.

Based on the Guidelines, the officials involved in P135 activities of Bac Giang province discussed the application of GRB within the P135 for the year 2019.

In 2019, the selected communes for piloting GRB were Vo Tranh and Bao Son communes, Luc Nam district, Bac Giang province. The projects for piloting are: Supporting production development for the model using NPK 12.5.10 fertilizer, constructing cement roads in Trai Lan village (Vo Tranh commune) and providing fertilizer for the model of planting and tending Queen pineapple (Bao Son commune). The UN Women consultant team and leaders from CEMA's Department of Ethnic Minority Affairs conducted meetings with the key leaders from the two communes and attended planning meetings with the officials in charge of the projects.

This paper presents the positive changes and challenges encountered during the processes of the implementation of GRB initiatives in Bac Giang province, then to make proposals on promoting

GRB in socio-economic development programmes in the community. The piloting is a specific example of how GRB can be implemented within local initiatives, thereby, the GRB concept becomes more familiar and easier understood to the involved stakeholders in the process of gender equality promotion.

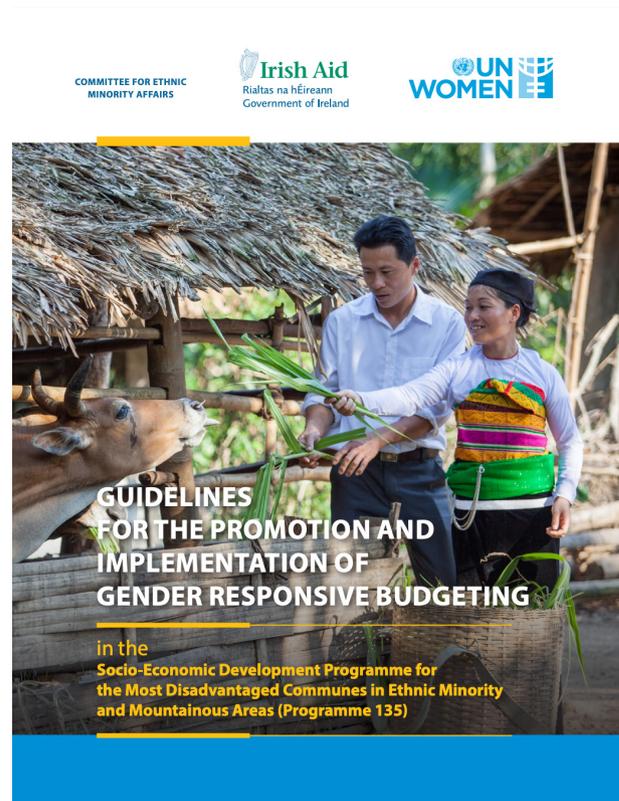




Photo: UN in Viet Nam/Aidan Dockery

## RESULTS AND CHANGES

**The initiative demonstrates that a change in the understanding of the importance of GRB is, without question, a prerequisite for the application of GRB:** The prevailing preconception is that the question of gender and budget are not directly linked, except in the case of the budget line of the Committee for the Advancement of Women. In P135, capacity building activities have helped raise grassroots officials and leadership awareness of: (i) the close relationship between gender aspects, budget process and implementation process of P135; (ii) the significance of reviewing budget process from a gender perspective; and (iii) how to promote gender equality through budget resolutions. An enhanced awareness of these issues is an essential condition for applying GRB to the practical activities imbued within P135.



*Group work on how to map and mainstream gender into the budget process in Bac Giang province.*

*Photo: UN Women/Thao Hoang*

*Mr. Bui Quang Chuc – Chairman of Vo Tranh Commune People’s Committee shared its experience in mainstreaming gender in the planning of Programme 135 with the Parliamentary Committee on Social Affairs.*

*Photo: UN Women/Thao Hoang*



## The noted changes in practice

o *GRB approach was applied to P135 for the first time:* a Gender mainstreaming approach was applied to P135 in two pilot communes. This process started after the implementation of capacity building activities for the commune officials and leaders. This is an ongoing thorough process which is applied from the initial planning of project development to project implementation and monitoring. The highlights here are the active engagement and direct leadership of Commune People's Committees. As a result, women's voice and participation has been significantly improved, gender requirements have been incorporated into the project implementation and monitoring plan. For example, in Vo Tranh commune, women became members of the commune's and village's Development Boards. The percentage of women participating in village meetings related to project implementation reached more than 50 per cent whilst previously it was primarily constituted of male participants.

o *There are good practices that have never been precedents:* Some examples to demonstrate changes in practices include: During implementation of the infrastructure project, the investor (commune) requested that the contractor commit to using local workers, especially female workers, promoting stakeholders' participation and ensuring gender disaggregated data in village meeting minutes related to the implementation of P135 and with a detailed plan for each activity which contributes to the analysis of women's and men's benefit from the P135.

o *The villagers shared the changes:* At the meetings with people in Vo Tranh and Bao Son communes during the pilot implementation process, the people confidently and enthusiastically discussed the changes in the implementation process of P135 in the application of GRB. These changes come from very specific undertakings such as making a list of households participating in the project, making a clear note clearly men's and women's comments in the village meetings minutes; encouraging women to contribute and make comments in the meeting as well as participating in infrastructure construction activities, etc. They believed that they should apply GRB in P135 activities and other programmes. Evidently, when grassroots leaders and the people are aware of the importance of the issue, the application of GRB can be effectively implemented at the grassroots level.

## LESSONS LEARNED AND GAPS TO BE FILLED

**1.** Raising the awareness of gender equality and GRB among the grassroots leaders plays a decisive role in applying a gender mainstreaming approach in socio-economic development programmes in general and ethnic minority areas in particular. According to Resolution No. 88/2019 of the National Assembly, the National Target Programme for Socio-Economic Development in ethnic minority and mountainous areas for 2021-2030 (hereinafter referred to as 2021-2030 NTPSED in EM areas) this will be developed and implemented. Therefore, in parallel with gender capacity building for the officials involved in the planning and implementation of the 2021-2030 NTPSED in EM areas, building the commitment of grassroots leaders is indispensable to ensure the effective application and sustainability of GRB.

**2.** The lack of gender disaggregated data hinders gender analysis, gender mainstreaming in the planning and GRB process. As previously stated, the respective units and organizations did not officially require the disaggregation of data by gender during the planning and implementation process, thus it is entirely dependent on the awareness and capacity of the local officials. This suggests that requirements with respect to local organizations and agencies for gender disaggregated data collection be obligatory and this should be reflected in administrative reporting system.

**3.** To ensure the consistency of GRB application, it is necessary to improve the coordination between CEMA and the Poverty Reduction Programme of the Ministry of Labour, Invalids and Social Affairs in the process of implementation of 2021-2030 NTPSED in EM areas. It aims to guarantee that regulations related to the implementation, monitoring and evaluation of this Programme are gender responsive.

**4.** To ensure the promotion of gender equality in a sustainable manner, there should be changes in the regulations guiding the implementation of 2021-2030 NTPSED in EM areas, specifically as follows:

- o Gender analysis and gender mainstreaming including systematic collection of gender disaggregated data are required; institutionalizing a participatory planning process including the quality participation of women and the Women's Union, especially in village meetings; ensuring a gender responsive and appropriate monitoring mechanism<sup>4</sup>.

- o Developing specific guidelines on a gender related monitoring system including reporting format and data provision that supports the development of a GRB application plan.

- o Developing detailed criteria on the classification of a budget that could help to assess the extent the Program meets the objectives of gender equality.

- o Capacity building activities under the 2021-2030 NTPSED in EM areas should include Capacity building on gender mainstreaming for programme officials, and that needs to be stipulated in the Programme's guiding documents from national to provincial levels in order to ensure that there is a budget allocation in place for these activities.

<sup>4</sup> Australian Aid, National Office for Poverty Reduction, Care, Oxfam and SNV: Summary of Independent Evaluation Report: Gender analysis in the National Target Programme for Sustainable Poverty Reduction (2016-2020).



**UN Women Viet Nam**

**GOUNH Green One UN House**

304 Kim Ma - Ba Dinh - Ha Noi

Tel: 24 38501000 - Fax: 24 37265520

Website: <http://vietnam.unwomen.org>

**Department of Ethnic Minorities**

**Committee for Ethnic Minority Affairs**

80 Phan Dinh Phung, Ba Dinh District, Ha Noi

Tel: +84 24 37349892

Website: [www.cema.gov.vn](http://www.cema.gov.vn)