GUIDELINES FOR THE PROMOTION AND IMPLEMENTATION OF GENDER RESPONSIVE BUDGETING in the Socio-Economic Development Programme for the Most Disadvantaged Communes in Ethnic Minority and Mountainous Areas (Programme 135)
The United Nations Entity for Gender Equality and the Empowerment of Women, also known as UN Women, is a United Nations entity 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.

**Guidelines for the Promotion and Implementation of Gender Responsive Budgeting** in the Socio-Economic Development Programme for the Most Disadvantaged Communes in Ethnic Minority and Mountainous Areas (Programme 135)

Published 1st edition, 2019.
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**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, Hanoi, Viet Nam

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

**Tel:** +84 24 38500100

**Fax:** +84 24 3726 5520

The view expressed in this publication are those of the authors and do not necessarily present the views of UN Women, the United Nations or any of its affiliated organizations.

*Cover photo: UN Women Viet Nam*
ACKNOWLEDGEMENTS

The Guidelines for the Promotion and Implementation of Gender Responsive Budgeting in the Socio-Economic Development Programme for the Most Disadvantaged Communes in Ethnic Minority and Mountainous Areas (Programme 135) have been developed within the framework of the project entitled Empowerment of Ethnic Minority Women and Girls Through Gender Responsive Budgeting Policies And Programmes, as a project between the Department of Ethnic Minority Affairs of the Committee for Ethnic Minority Affairs (CEMA) and the United Nations Entity for Gender Equality and the Empowerment of Women (UN Women), with financial support from Irish Aid in Viet Nam.

We would like to express our sincere thanks to Pham Thu Hien, gender specialist and leader of the technical team, and Trieu Hong Son, former director of CEMA’s Department of General Affairs, as well as members of the drafting team who worked with CEMA’s Department of Ethnic Minority Affairs and UN Women throughout the development of the Guidelines. Thanks also go to Nguyen Thi Tu, Director of the Department of Ethnic Minority Affairs, and Dang Tien Hung, Deputy Chief of the Coordination Office of Programme 135 at CEMA. Technical support during the finalization of the Guidelines was provided by Ms. Vu Phuong Ly, Programme Specialist with UN Women Viet Nam.

CEMA’s Department of Ethnic Minority Affairs and UN Women would also like to extend special thanks to the delegates from CEMA and many provincial level Departments of Ethnic Minority Affairs for their valuable contribution to the development and finalization of the Guidelines at technical workshops on gender responsive budgeting organized in July and October 2018 in Ha Noi.

The Department of Ethnic Minority Affairs and UN Women welcome and highly appreciate all comments and feedback for the finalization of the Guidelines.
Gender responsive budgeting has been implemented in many countries in the world and is considered an important tool to promote gender equality. UN Women defines gender responsive budgeting as an approach that ensures effective integration of gender equality into the planning and budget process; and at the same time reviews the impact of budgets on gender equality implementation. Gender responsive budgeting does not involve allocating specific budget lines exclusively for women, or for men, but rather refers to efforts to incorporate gender into government policies, plans and budgets in order to improve budget allocation and implementation towards gender equality. Therefore, gender responsive budgeting is one of the principles of public finance management that ensures effective resource distribution based on gender analysis and thereby promotes gender equality and the empowerment of women. Efficiency, transparency and accountability are core requirements that gender responsive budgeting contributes to public finance management and reform. Gender responsive budgeting always requires in-depth gender analysis that identifies effective interventions for implementing policies and laws that advance women’s rights. It provides tools to assess the different needs and contributions of men and women, boys and girls within the existing revenues, expenditures and allocations and calls for adjusting budget policies to benefit all groups.

In Viet Nam, the core principles of gender responsive budgeting were reflected in the 2015 Law on State Budget. Specifically, gender equality is regulated as one of the fundamental principles for state budget planning and expenditure. However, the implementation of this principle so far remains subject to many constraints, such as: lack of specific guidelines for government and provincial agencies, lack of gender disaggregated data and gender analyses in many fields, and stakeholders’ limited understanding of gender responsive budgeting. Therefore, the development of
these guidelines and piloting the application of gender responsive budgeting in the Viet Nam context is essential to provide valuable lessons learned and experiences to policy makers. This is also the basis for the wider application of gender responsive budgeting in various fields.

In view of that objective, the Guidelines for the Promotion and Implementation of Gender Responsive Budgeting in Programme 135 consist of specific guidelines for the implementation of gender responsive budgeting in project activities under Programme 135. Programme 135 was selected as it has been the most successful programme in Viet Nam with regards to hunger eradication and poverty reduction for many years. The Programme has brought numerous positive impacts in terms of socio-economic development to the most disadvantaged ethnic minority areas in Viet Nam.

The Guidelines are aimed at officials working on ethnic minority affairs including the planning and implementation of Programme 135, advisers from other departments and sectors dealing with Programme 135, officials in charge of the advancement of women and gender equality, finance and budget, and gender experts.

The present Guidelines consist of an introduction and three main parts: (i) General knowledge about gender, gender equality and gender responsive budgeting, (ii) Gender analysis and gender mainstreaming in Programme 135, and (iii) Gender mainstreaming in budget processes for Programme 135.
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<td>Committee for Ethnic Minority Affairs</td>
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<td>P135</td>
<td>Programme 135</td>
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<td>GRB</td>
<td>Gender responsive budgeting</td>
</tr>
<tr>
<td>NTPSPR</td>
<td>National Target Programme for Sustainable Poverty Reduction</td>
</tr>
<tr>
<td>MOLISA</td>
<td>Ministry of Labour - Invalids and Social Affairs</td>
</tr>
<tr>
<td>MARD</td>
<td>Ministry of Agriculture and Rural Development</td>
</tr>
<tr>
<td>RIC</td>
<td>The Research Centre for Initiatives in Community Development</td>
</tr>
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PART I: GENERAL KNOWLEDGE OF GENDER, GENDER EQUALITY AND GENDER RESPONSIVE BUDGETING

Photo: UN Women Viet Nam/ Bui Duc Viet
1. Basic gender concepts

Gender and Sex

Table 1: Distinction between Gender and Sex

<table>
<thead>
<tr>
<th>Gender</th>
<th>Sex</th>
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<tr>
<td>• Describes the characteristics, positions and roles of men and women in social relationships.</td>
<td>• Describes biological and physiological characteristics of men and women.</td>
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<tr>
<td>• Gender is socially constructed and formed by socialisation, teaching and learning.</td>
<td>• Sex is innate from birth.</td>
</tr>
<tr>
<td>• Gender relations are culturally specific and differ across regions, countries and historical epochs.</td>
<td>• Sexual binary – male or female is similarly recognized and identified globally</td>
</tr>
<tr>
<td>• Gender is highly fluid and gender identity may change.</td>
<td>• Is not immutable.</td>
</tr>
<tr>
<td></td>
<td>• Biological sex does not determine gender</td>
</tr>
</tbody>
</table>

Discrimination against women

• Discrimination against women refers to any gender-based distinction, exclusion or restriction that has the effect or purpose of impairing or nullifying the recognition, enjoyment or performance of human rights and fundamental freedoms in political, economic, social, cultural, civil or any other areas by women irrespective of their marital status and on the basis of equality between men and women.¹

Gender equality

• This refers to the equal rights, responsibilities and opportunities of women and men, and girls and boys. Equality does not mean that women and men will become the same but that women’s and men’s rights, responsibilities and opportunities will not depend on whether they are born male or female.

• Gender equality implies that the interests, needs and priorities of both women and men are taken into consideration, recognizing the diversity of different groups of women and men. Gender equality is not a women’s issue but should concern and fully engage men as well as women. Equality between women and men is seen both as a human rights issue and as a precondition for, and indicator of, sustainable people-centred development.

¹ United Nations Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW)
Countries are responsible for improving the adverse environment for women and for creating an environment and legal policy system that are equal from a gender perspective.\textsuperscript{2}

**Gender equity**

Gender equity is the process of being fair to men and women, such as the equal allocation of resources and opportunities. Equity can be considered as a means of implementation and gender equality is the ultimate goal. Equity will lead to equality.

The preferred terminology within the United Nations is gender equality, rather than gender equity. Gender equity denotes an element of interpretation of social justice, usually based on tradition, custom, religion or culture, which is most often to the detriment of women. Such use of equity in relation to the advancement of women has been determined to be unacceptable. During the Beijing conference in 1995 it was agreed that the term equality would be used.

**Gender stereotypes**

Gender stereotypes are simplistic generalizations about the gender attributes, differences and roles of women and men. Stereotypical characteristics about men are that they are competitive, acquisitive, autonomous, independent, confrontational and concerned about private goods. Parallel stereotypes of women hold that they are cooperative, nurturing, caring, connecting, group-oriented and concerned about public goods. Stereotypes are often used to justify gender discrimination more broadly and can be reflected and reinforced by traditional and modern theories, laws and institutional practices. Messages reinforcing gender stereotypes and the idea that women are inferior come in a variety of “packages” – from songs and advertising to traditional proverbs.

**Gender analysis**

Gender analysis is a critical examination of how differences in gender roles, activities, needs, opportunities and rights/entitlements affect men, women, girls and boys in certain situations or contexts.

Gender analysis examines the relationships between females and males and their access to and control of resources and the constraints they face relative to each other. A gender analysis should be integrated into all sector assessments or situational analyses to ensure that gender-based injustices and inequalities are not exacerbated by interventions and that, where possible, greater equality and justice in gender relations are promoted.

\textsuperscript{2} UN Women: video clip on substantive gender equality, at https://www.youtube.com/watch?v=rI8lNB-XMIk
Gender mainstreaming

- Mainstreaming a gender perspective is the process of assessing the implications for women and men of any planned action, including legislation, policies or programmes, in all areas and at all levels. It is a way to make women’s as well as men’s concerns and experiences an integral dimension of the design, implementation, monitoring and evaluation of policies and programmes in all political, economic and societal spheres so that women and men benefit equally, and inequality is not perpetuated. The ultimate goal is to achieve gender equality.

Gender sensitivity

- Gender sensitivity is the comprehensive and proper perception of the various needs, roles and responsibilities of men and women, and acknowledges that these differences may lead to a disparity between men and women in their access to and control of resources, as well as with regards to the extent of participation in and enjoyment of the benefits and achievement of development.

Gender responsiveness

- Gender responsiveness is the provision of specific measures in order to address and overcome gender inequality on the basis of complete understanding of the indications and causes of existing gender inequalities.

Sex-disaggregated data

- Sex-disaggregated data is data that is cross-classified by sex, presenting information separately for men and women, boys and girls. Sex-disaggregated data reflect roles, real situations and general conditions of women and men, girls and boys in every aspect of society. For instance, the literacy rate, education levels, business ownership, employment, wage differences, dependants, house and land ownership, loans and credit, debts, etc. When data is not disaggregated by sex, it is more difficult to identify real and potential inequalities. Sex-disaggregated data is necessary for effective gender analysis.

Measures to promote gender equality

- These are actions by state authorities that aim to ensure substantive gender equality. These measures will be applied if large disparities exist between men and women in their positions, roles, conditions and opportunities to develop their potential and enjoy the results of development. The application of merely equal regulations to both men and women will not reduce these disparities. For instance, the proportion of females in leadership and management positions is very low; therefore, a quota to support women in these roles is a necessary measure to promote gender equality.
2. Key gender issues in contemporary Viet Nam and influencing factors

Health care

• Domestic violence and sexual violence against women and girls
• Imbalanced sex ratio at birth
• High abortion rate among adolescents
• Inadequate quality of health care services

In ethnic minority areas:

• Difficult access to reproductive health care services in mountainous, remote and ethnic minority areas
• Although 100 per cent of communes now have medical clinics, the percentage of mothers who give birth at home remains high
• Child and consanguineous marriages in ethnic minority groups areas severely affect their health status
• Maternal mortality rates during delivery remain high among H’Mong, Thai, Ba Na, Tay, Dao, Nung ethnic minority groups (four times higher than among the majority Kinh ethnicity), women belonging to these ethnic minority groups also have more children at younger ages than the Kinh

3 UN Women: video clip on substantive gender equality, at https://www.youtube.com/watch?v=rI8INB-XMIk
Education and vocational training

- Women and girls often participate in short-term and traditional vocational training, leading to occupations that offer low incomes or in sectors where jobs are more difficult to find.

- The ratio of women who attain postgraduate education is much lower than that of men, especially at doctorate level or the higher academic ranks of associate professor or professor.

**In ethnic minority areas:**

- Children’s access to education in ethnic minority areas continues to face significant constraints, especially for girls, children with disabilities and members of migrant communities. The literacy rates and education qualifications of ethnic minority women are much lower than those of Kinh women.

- In comparison with the Kinh, the ratio of ethnic minority workers undertaking technical work is very low; most of them engage in unskilled work that does not require technical qualifications. The percentage of ethnic minority people aged 15 and older who participate in technical training is very low at 6.1 per cent (males: 6.53 per cent, females: 5.69 per cent)\(^4\) equal to 1/3 of the corresponding rate of the Kinh.\(^5\) In 12 out of 53 ethnic minority groups, the percentage of the population aged 15 and above taking part in technical training is less than 2 per cent. These minorities include the Xtieng with 0.8 per cent (males: 0.83 per cent; females: 0.78 per cent), the Mang on 0.9 per cent (males: 1.35 per cent, females: 0.45 per cent), and the Brau with 1.1 per cent (males: 2.03 per cent, females: 0.16 per cent).\(^6\)

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Poverty, labour, employment and social security

- A high percentage of female workers are engaged in informal sectors or vulnerable occupations
- Women’s employment opportunities are limited and they face many challenges, particularly in areas such as information technology and other technical professions
- Females usually engage in simple work that does not require skills, and women’s levels of vocational training qualifications are lower
- Women mainly take up low-paid work, work that does not require high skill levels and are paid less than men for the same job
- Unpaid care work falls mainly to women and this hinders them from improving their professional skills or changing jobs, as well as from taking up higher positions with higher salaries
- There are few social protection services in the informal sector, which affects women and girls disproportionately as this is where female workers are mostly engaged
- The lack of a social care system for the elderly increases the burden of care for female family members

**In ethnic minority areas:**

- According to 2017 statistical data, there are 1,642,482 poor households in the country, of which the number of ethnic minority poor households is 864,931, or 52.6 percent. A survey on the socio-economic situation of 53 ethnic minority groups in 2015 showed that the ratio of the population living below the poverty line in the majority Kinh and Hoa ethnic groups was 5.1 per cent, compared with 29.1 per cent in the remaining ethnic minority groups. Ethnic minority groups with the highest rates of individuals living below the poverty line were: the H’Mong at 61.5 per cent; the Thai at 38.9 per cent; and the Dao at 30.4 per cent. Women in poor households face more difficulties as poverty exacerbates existing gender discrimination.
- Ethnic minority women tend to start working at a very young age. By the age of 15, many ethnic minority girls are working while the majority of Kinh girls are still in school, however, the rate of employed ethnic minority women is always lower than that of men in the same communities.

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7 Decision No. 862/QĐ – LĐTBXH (dated 04/7/2018) on dissemination of 2017 review results of poor, near poor households according to multi-dimension poverty standards applied for the period of 2016-2020.
Leadership, management

- The rate of women’s participation in leadership and management is low in every agency within the political system at national and provincial levels

- Women mainly assume deputy level positions and have few chances to take up strategic, decision-making and influential positions

- Female leaders are found primarily in social affairs and organizations, whereas male leaders dominate in economic, investment and financial areas

- Negative gender stereotypes surrounding female leadership and management capacities remain deep-rooted

- Discrimination obstructs women’s participation in leadership and management, for example, regulations on age of retirement, training and personnel appointment

- Ethnic minority women’s participation in politics remains low not only in comparison to that of men but also to women from the Kinh ethnic group

Table 2: Factors negatively affecting gender equality

Factors negatively affecting gender equality:

- Practices, customs and gender norms around the roles, responsibilities and capacities of males and females;

- Awareness of and attention to gender equality at the family, society and government levels remains limited;

- Gender mainstreaming in policy-making and implementation has not been conducted effectively;

- Women’s machineries lack sufficient staff with adequate training to carry out effective initiatives.
3. Concepts of budgets and budget processes

State budget

- A state budget is **all the revenue and expenditures** of the State which are **estimated and allocated in a certain period** and decided by the state authority in order to ensure the implementation of state functions and tasks.

- **Revenue** of the state budget is collected from socio-economic activities which are mainly derived from tax.

- **Expenditure** of the state budget is the spending to maintain the operation of the state body and the implementation of state functions in the market economy.

- A state budget in essence consists of the economic relations between the state and other entities including enterprises, organizations, households and individuals in the process of formation, allocation and use of the state’s central monetary fund.

- The objectives of formation, allocation and use of state budget are to meet the needs associated with the implementation of the state’s functions and tasks in a specific time frame.

- The state budget is considered a financial mirror reflecting the selection of prioritized goals in the socio-economic development plan in each period. Therefore, close coordination is required between concerned agencies and the participation of the people, civil organizations and enterprises in developing the socio-economic development plan and budget.

Budget system

- The entity that directly manages the state budget is the State (the National Assembly, the government and provincial authorities at all levels) through state functional agencies (financial agencies, state treasuries, tax agencies, etc.). The state budget consists of the national and provincial budgets. The provincial budgets each include the budgets of provincial authorities at provincial, district and commune levels.

Budget process

- A budget process comprises three units: **budget estimate, budget execution** and **budget liquidation** (Figure 1).
4. Concept of gender responsive budgeting

Gender responsive budgeting (GRB)

• ...is the process of planning, approving, implementing, monitoring and auditing a budget in consideration of gender concerns and incorporating gender analysis. Specifically, it includes a gender impact analysis of the policies and budget and incorporates gender issues in budget allocations in order to promote gender equality (Figure 2).

• ...is the implementation process of a series of activities in response to the question of how the state budget can advance gender equality. GRB is implemented through various tools depending on the context and concrete goals.
Table 3: Characteristics of gender responsive budgeting

- GRB is not about creating separate budgets for women, or solely increasing spending on women’s programmes;
- It seeks to ensure that the collection and allocation of public resources is carried out in ways that are effective and contribute to advancing gender equality and women’s empowerment;
- GRB should be based on in-depth analysis that identifies effective interventions for implementing policies and laws that advance women’s rights;
- It provides tools to assess the different needs and contributions of men and women, and boys and girls within the existing revenues, expenditures and allocations and calls for adjusting budget policies to benefit all groups.

Gender responsive budgeting is also perceived as an effective policy tool for implementation of the country’s commitments on gender equality and the empowerment of women.

Table 4: Objectives of the implementation of gender responsive budgeting

Gender responsive budgeting aims to:

- change budget structure and policy so that all social resources are used toward advancing gender equality; and
- review the socio-economic impact of budgets on women and men to adjust budget policies accordingly.
5. Legal basis for the implementation of gender responsive budgeting

<table>
<thead>
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<th>Regulations on gender equality in State Budget Law 2015</th>
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<tbody>
<tr>
<td><strong>State budget management principles</strong></td>
</tr>
<tr>
<td>“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”</td>
</tr>
<tr>
<td>(Clause 5, Article 8).</td>
</tr>
</tbody>
</table>

**The basis for making a state budget estimate is:**

“Tasks of socio-economic development and ensuring national defense, security, foreign relations and gender equality”

(Clause 1, Article 41).

**In summary, the State Budget Law 2015 specifies that:**

- Achievement of gender equality goals is one of the management principles of the state budget; and

- implementation of activities towards the goal of gender equality is one of the bases for making annual state budget estimates.
6. Implementation methods of gender responsive budgeting

The implementation of GRB is a process including many steps with various activities. That process consists of the following elements:

(i) Gender analysis in Programme 135 (P135) is to identify issues related to gender inequality that exist in the activities of P135.

(ii) Gender mainstreaming in P135 is to ensure that activities of P135 are reviewed and consider gender differences in their implementation process.

(iii) Planning and budgeting in P135 is to ensure that the activities that are planned for budget allocation will promote gender equality. Budget estimates for programme activities should be based on information regarding gender analysis and mainstreaming.

(iv) Budget execution in P135 is to ensure that budgets are used for the right objectives and for the promotion of gender equality.

(v) Budget liquidation in P135 is to ensure that budget implementation outcomes contribute to minimizing gender inequality.
The above implementation process of GRB in P135 shall be specifically presented in the following parts of the Guidelines:

- **Part 2:** Gender analysis and mainstreaming in P135
- **Part 3:** Gender mainstreaming in budget process including: (i) Planning and budgeting in P135; (ii) Budget execution in P135; and (iii) Budget liquidation in P135.
PART II:
GENDER ANALYSIS AND GENDER MAINSTREAMING IN PROGRAMME 135

Photo: UN Women Viet Nam/Hoang Hiep
1. Overview of Programme 135 for the period 2016-2020

P135 (P135) is the national socio-economic development programme for the most disadvantaged communes, border communes, safety-zone communes, the most disadvantaged hamlets and villages in ethnic minority and mountainous areas. It has been continuously implemented over several periods since 1999. In the 1999-2005 and 2006-2010 periods, P135 was an independent programme chaired and managed by the Committee for Ethnic Minority Affairs (CEMA). In 2012, due to the centralization policy and direction on reduction and strengthening P135’s focal points, it became a component project of the National Target Programme for Sustainable Poverty Reduction (NTPSPR). P135 for the 2016-2020 period is Project 2 under the NTPSPR for 2016-2020, which was approved by the Prime Minister in Decision No 1722/QĐ-TTg dated 2 September 2016.

The beneficiaries of the investment are the most disadvantaged communes, border communes, safety-zone communes, hamlets and villages in zone II, as per regulated criteria. In total, 2,139 communes and 3,973 hamlets in 48 cities and provinces that are the most disadvantaged are the investment targets of P135.
1.1 Objectives of Programme 135

The objectives of P135 that contributed to the implementation of the overall target of the NTPSPR include: sustainable poverty reduction; prevention of falling back into poverty; contribution to the implementation of the target on economic growth; ensuring social security; improving living conditions; increasing people’s income, particularly in poor areas; and facilitating poor households’ improved access to basic social services as declared by the Resolution of the National Assembly.

Each sub-project of P135 has a specific objective in order to: reinforce essential infrastructure for production and livelihoods; support production development to help raise and improve people’s income and living conditions; and build capacity for the community and officials at the grassroots level in the most disadvantaged communes, border communes, safety-zone communes, hamlets and villages.

The implementation of this programme is a significant opportunity for advancing gender equality, as the activities during implementation will facilitate both men’s and women’s participation and their benefits from participation. Sustainable poverty reduction, economic growth and social security help guarantee a social equity that includes gender equality. At the same time, the more effectively gender equality is implemented in the programme, the more significant the gains will be in terms of sustainable economic growth and poverty reduction.
1.2. Content and resources of Programme 135

- **Sub-project 1:** Support in infrastructure investment for the most disadvantaged communes, border communes, safety-zone communes, hamlets and villages. Maintenance of the infrastructure in the area. Subjects: the most disadvantaged communes, border communes, safety-zone communes, hamlets and villages.

- **Sub-project 2:** Support in production development, livelihood diversification and scaling up poverty reduction models in the most disadvantaged communes, border communes, safety-zone communes, hamlets and villages. Subjects: (i) workers from poor, near-poor households, households recently escaped from poverty, prioritization of poor ethnic minority households and women from poor households; (ii) household groups and residential communities in the area; and (iii) relevant organizations and individuals.

- **Sub-project 3:** Capacity building among communities and officials at grassroots level in the most disadvantaged communes, border communes, safety-zone communes, hamlets and villages. Subjects: communities and officials at grassroots level in the most disadvantaged communes, border communes, safety-zone communes, hamlets and villages.

- Total approved budget was VND 20.6 trillion, of which the national budget was VND 19.2 trillion, the provincial budget VND 0.67 trillion and other sources were VND 0.76 trillion.

1.3. New aspects of Programme 135 for the 2016-2020 period

- Unlike previous periods, poverty standards have been applied according to multi-dimensional criteria to identify the proportion of poor households, and they are the main criteria to identify the most disadvantaged communes for investment. Multi-dimensional poverty standards consist of 10 social service indicators, of which

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Decision No. 59/2015/QĐ-TTg of the Prime Minister defined the income brackets as follows. 1) Income criteria: a) Poverty standards are defined as VND 700,000/person/month and VND 900,000/person/month in rural and urban areas, respectively; b) Near-poor standards are those with an income of VND 1,000,000/person/month and VND 1,300,000/person/month in rural and urban areas, respectively. 2) Access to basic social services: a) Basic social services (health; education; housing; clean water, sanitation and hygiene; information); b) Measurement indicators of inaccessibility level to basic social services (10 indicators): access to health services; health insurance; adults' educational qualification; school attending situation of children; housing quality; housing area per capita; water source for daily life; hygienic latrines; use of telecommunication services; assets for access to information.
many relate to services that directly affect the lives of poor women such as health, education, water for daily life and sanitation. This is a significant opportunity to improve the living conditions of poor communities, including women.

• The first two sub-projects, namely those on infrastructure and production development, were present in previous periods. The third, on capacity-building for the community and officials at the grassroots level in the most disadvantaged communes, border communes, safety-zone communes, hamlets and villages, was added in P135 for the period 2016-2020. With this sub-project, women have a chance to participate in capacity development training courses on skills and to improve their knowledge for more practical and effective participation in programme activities.

• Fund allocation to provinces is also not divided evenly as in previous periods but depends on the specific conditions of each province. The more disadvantaged provinces are allocated more funds - this is an equitable principle in programme implementation.

• In accordance with the Law on Public Investment, the investment policy and budget plan of the NTPSPR for 2016-2020 were approved by the National Assembly. The government assigned the medium-term budget plan of the entire period to provinces; therefore, provinces know the budget plan in advance and proactively develop their own plans. For the first time, Viet Nam has promulgated Public Investment Law, which is an important tool to ensure that public investment management is transparent and active, contributing positively to the fight against loss and waste. At the same time, it is also a legal basis to strengthen the fight against corruption and the management of public investment. Though some constraints remain under the Law, it essentially ensures that the budget is open and transparent for the entire period. The heads of provinces have to assess the necessary funds for implementation upon making an investment decision, inform the central state that the funds have been disbursed, expedite implementation and develop project efficiency, and meet the demands of the community.

9 Principles and criteria of budget allocation in accordance with Decision No. 48/2016/QĐ-TTg dated 31/10/2016 of the Prime Minister.
The latest period of P135 includes the promotion of decentralization to commune authorities, to allow them to be the investors in the infrastructure and production projects in commune areas. It also includes the promulgation of legal normative documents on the management of construction investment towards some projects under the National Target Programmes for 2016-2020. This is aimed at facilitating the self-implementation of programme activities by commune authorities and communities. This is a favourable condition for the promotion of gender equality because the communes are local authority-level administrative units with targets and indicators for socio-economic development including for gender equality. During the implementation process, commune authorities use their organizations and unions, including the Women’s Union, to encourage the community’s and women’s participation in most of the programme activities. These requirements are specifically regulated in the circulars providing guidelines for implementation, monitoring and evaluation reporting.

District project management units of P135 often pay little or no attention to the social indicators of the communes.

In comparison with previous phases of P135, the production development sub-project in the current period includes an additional element of support to scaling up poverty reduction models. The Ministry of Labour - Invalids and Social Affairs (MOLISA), the chairing agency of the production development sub-project, has provided guidance in scaling up poverty reduction models in this phase. In the previous phase, the sub-project in support of production was chaired by the Ministry of Agriculture and Rural Development (MARD) as per Decision No. 551/QD-TTg). With its in-depth management of scaling up poverty reduction models nationwide, in particular effective poverty reduction models for women, MOLISA provided guidance to its provincial specialized agencies to diversify and strengthen the efficiency of livelihood improvement and poverty reduction activities.

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10 Decree No. 161/2016/NĐ-CP dated 02/12/2016 regulated specialised mechanism in management of construction investment toward some projects under the national target programmes for 2016-2020 period.

11 Circular No. 39/2016/TT-BLĐTBXH providing guidelines on monitoring and evaluation reports; Circular No. 18/2017/TT-BNNPTNT on production project; Circular No. 01/2016/TT-UBDT providing guidelines for implementation.
2. Gender analysis in Programme 135

2.1 Objective of gender analysis

The objective of gender analysis is to identify gender issues or gender inequality in areas related to P135, as well as specific causes and factors influencing gender inequality between women and men.

2.2 Why is gender analysis required?

- Gender analysis provides information and data on the current situation, interests and needs of men and women in various areas. Gender analysis should reflect differences between women and men, boys and girls, for example what are women's and men's different needs in production development and capacity building? This analysis is an important basis for the planning of P135's activities.

- Intervention activities of P135 can only be effective if the programme properly addresses development issues based on the gender roles, activities, needs, opportunities and rights that affect men, women, girls and boys and the most disadvantaged groups, such as ethnic minority groups, the poorest groups, groups with the lowest development level, people with disabilities and migrants.

- Gender analysis also reviews the different impact (both positive and negative) of P135 on women, men and the most disadvantaged groups.
2.3 Main content of gender analysis

**Learning about labour division by gender**

- To analyse the content of the gender division of labour, the following questions must be answered: Who (in particular men or women) carries out what types of activities? What is the gender difference in labour division?

- Four types of work are mentioned in the context of analysing the labour division between women and men: (i) family work; (ii) production/manufacture work; (iii) community work; and (iv) political work.

- Men and women’s levels of participation in these work areas reflect social labour division by gender in specific contexts.

- The nature of the work that women and men undertake reflects their positions in families, organizations, communities and society.

### Table 6: Labour division in implementation of Programme 135

**Exploring the division of labour between genders in the context of Programme 135 implementation**

- How does unpaid care work, including domestic work and caring for children, the elderly and the sick, affect women’s participation in P135? What are the solutions to this issue?

- Will infrastructure construction allow women to be equally able to take up high-earning jobs? Why? How can the situation be improved?

- Are women encouraged to take jobs in the new areas that require technical expertise and skills? Why? How can the situation be improved?

**Analysing the level of access to and control of resources and their benefits**

- Access means the potential or actual use of resources for work. Control is authority over decision making and management regarding resource use.

- Access to and control of resources are important for workers as access to resources will ensure efficiency, productivity and benefits brought by the work.
Table 7: Resources from Programme 135

- Information and training
- Resources in support of production (different crop varieties, seedlings, funds, production tools, crop protection chemicals, veterinary goods and services)
- Infrastructure
- Participation in the planning process

_The gender analysis should answer the following questions:_

- Who (men or women) are allocated the resources from P135?
- Who (men or women) accesses and controls the resources and benefits from P135? What is the gender difference?

Table 8: Participation in investment decision-making process of Programme 135

_The level of participation by women and men in decision-making processes is established by the series of questions below:_

(i) Which target group's lives are affected by the decision? Men or women, and which ethnic minority groups?
(ii) Who is most affected by the decision? Men or women, and which ethnic minority groups?
(iii) Who is involved in the decision-making process? Who is the decision maker?
(iv) Who makes the final decision?
(v) What is the gender difference in decision-making?

- Evidence shows that men and women often have different levels of access to and control of resources and benefits. For example, poor and ethnic minority women are less likely to participate in trainings and meetings than men in those communities, due to family obligations and language barriers.

- P135 is a significant resource. Participation in, access to and benefits from gender equality between women and men resulting from this programme matter, to ensure the development of the community in general as well as improve living conditions of men and women by meeting their needs.
**Analysing level of participation in decision-making processes**

- The participation level of women, men and other social groups in the decision-making process may vary depending on the contexts, conditions and specific circumstances. However, for many reasons, women are less involved in decision-making processes than men. For example, women are less likely to hold leadership and management positions in agencies and communities. The customary representation and leadership of households is also a barrier to women's participation in decision-making processes, since most heads of households are men.

- The groups that stand to benefit from P135 are many and varied. They include the poorest and near-poor groups of men and women, ethnic minority groups in certain socio-economic conditions, educational qualifications, and cultural and demographic characteristics. This diversity needs to be considered to ensure that the investment decisions best meet the needs and expectations of these social groups.

**Analysis of gender needs and influencing factors**

Analysing gender from the three above-mentioned angles (labour division, access to and control of resources and benefits, and participation in decision-making processes) will demonstrate any gender gap or gender inequality in areas related to P135. On that basis, it is important to learn about factors that affect gender differences and the specific needs of each gender in this context.

*The following questions should be addressed:*

- What are women's and men's advantages and disadvantages/challenges during participation in the activities of P135? What are the causes?

- Which specific target groups (e.g. poor women/men, poorest household groups, ethnic minority groups) are most affected during activity implementation of P135 and which groups need to be prioritized most?

- What are the specific needs of each above?
3. Integrating gender in key areas of Programme 135

3.1 Gender mainstreaming in infrastructure investment

Once the investor is identified (at district or commune level), the investor implements a construction investment project (with regards to small-scale construction works within the commune) following the sequence as per the regulations\textsuperscript{12} below:

- Project preparation: Preparation, appraisal and approval of the construction investment technical-economic report, and decision on construction investment and implementation, as well as other necessary investments related to project preparation.

- Project implementation: Site clearance, handing over of land, selection of contractors and signing of construction contract, supervising the construction, advance payments, payments upon completion, acceptance of as-built works, handing over completed works for commissioning, and the implementation of any other necessary project elements.

- Completion of the construction and operationalization: Liquidation of construction contract and guarantee of construction works.

The implementation of each of the above phases covers many specific activities. However, from a gender perspective, the below chart outlines the tasks that the investor needs to pay special attention to in order to integrate gender aspects.

\textsuperscript{12} Article 6 in Decree No. 59/2015/NĐ-CP
Figure 4: Activities requiring investor attention to gender aspects

1. Signing the contract, making technical-economic reports
2. Making a plan for contractor selection
3. Site clearance, construction and supervision
4. Maintenance work

Participation of women and men throughout the activities

Figure 5: Role of the investor in implementation of gender mainstreaming

The investor plays an important role in integrating gender in four activity groups: (i) contract signing and making technical-economic reports; (ii) making a plan for contractor selection; (iii) site clearance, construction, and supervision; and (iv) maintenance work.

Below is the guidance for integrating gender into these activities.
3.1.1 Signing the contract and making technical-economic reports

The investor should request that gender objectives be included in technical-economic reports, specifically as follows:

- The communities, men, women, ethnic minority groups affected by the construction site and route must be consulted. The construction plan should minimize the loss of land, and compensation, if any, should be ensured for affected target groups.

- Environmental impacts should be evaluated, and ecological impacts on the residents minimized, including on women’s groups.

- Proper construction options and plans are necessary, using mostly local construction materials and employing local male and female labourers equally, including equal remuneration.

- Estimates of construction costs must be specific and include people’s contribution of materials and labour, list of the work, the rate paid to working people must be clear and separated by gender, ensuring the equal access of both men and women to income-generating jobs.

Photo: UN Women Viet Nam/Hoang Hiep
Table 9: Technical-economic report on clean water supply project

Technical-economic report on clean water supply project

“New construction will create more direct and indirect jobs for local people. A pretty large number of labour force will be mobilied for the construction. Some services of material and fuel supply, machinery fixing, food and beverage… will be opened and developed.

However, in the process of project development and operation, negative impacts on socio-economic environments of provinces where the pipelines run through are inevitable. Specifically, it disturbs land and occupation on small scale, economic lives of some households are disturbed, some will quit agro-forestry economics to switch to services. There will be mechanical population increase due to migration and resettlement that create temporary unstability for a certain period of time. People’s health is likely affected due to the impact of pollution of dust, noise, water source for daily life as well as traffic incidents that may arise during the operation of the works”. (Extract from the Assessment of environment impact in Technical-Economic Report on Clean water supply in a commune in Province N).

**What are the gender issues to clarify in the above report?**

- Identify directly affected target groups, for instance, how does land withdrawal affect resident groups and poor households, particularly ethnic minority women (livelihood, employment, income)? This information should be disaggregated by sex.

- Area of investment land for construction should be clarified and include public land and land area contributed by households. Will land area contributed by households likely affect the livelihoods of men or women?

- Does the provision of infrastructure for a clean water supply attract local workers? How many jobs does it create for men and for women? What is the wage paid to men and to women?

- What are the benefits from the construction of the water supply facility? New jobs, shifting occupation for households who lost their land (particularly women), income increase?

- Have people, especially women who are in charge of getting water, been consulted on the design of the water supply project (for example, drilled well or gravity-fed water pipelines, water tank location)? Have resident groups in the community been consulted regarding any future fees for water?
3.1.2 Making a plan for contractor selection

Based on current stipulations, the investors should delegate construction authorisation to the community to maximize local participation. Outside construction companies should only be brought in for complex projects that the community is not able to handle. Currently, small-scale projects at hamlet/commune level such as village roads and canals could be well implemented by the community as high technical demands are not required.

The selection of the community as construction contractor is a good opportunity for gender mainstreaming for the following reasons:

• Upon the community’s participation in the construction, the information is publicized, and the selection of the construction group is transparent, which facilitates equal participation for both men and women. The project meets the requirements of both quality assurance and reasonable costs.

• Implementation by the community may mobilize and use local workers and construction materials. The contribution figures and division of labour should be published. Efforts must be made to attract female workers and women’s groups to the construction work.

• A community supervision board should be established, with the assurance of participation criteria of both men and women depending on specific conditions.

13 According to Decrees No. 161/2016/NĐ-CP and No. 120/2018/NĐ-CP
3.1.3 Site clearance, construction and construction supervision

- The impacts of site clearance on the livelihoods and employment of men and women should be considered. Where compensation is required, both men and women in the family should be consulted to ensure payment modes are appropriate and ensure equality in access to and use of compensation funds.

- Participating in the construction is an employment opportunity for local people. Therefore, the investors should adopt a mechanism to use a local labour force for the construction and encourage the participation of both men and women. Workers are entitled to direct, reasonable and transparent unit price from the estimate, and to not be employed by contractors under arbitrary, flexible rates.

- Attracting women’s participation in construction-related work not only helps them to generate income but also changes gender stereotypes and social norms regarding women’s capacity to carry out work previously considered as “men’s work.”

- Women’s participation in construction supervision and community supervision boards needs to be ensured.

- More information should be gathered regarding potential social risk factors for women and girls during construction, in particular with the influx of migrant workers to the local province and the attendant risk of, for example, sexual harassment and abuse, HIV/AIDS infection, and drug addiction.

<table>
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<tr>
<th>Table 10: Construction contractors need to ensure gender equality in recruitment</th>
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**Construction contractors need to ensure gender equality in recruitment**

- Publicize bidding and recruitment information to reach all men and women
- Clearly state the rate paid to recruited women
- Pay wages equally (in quantity and accessibility) to female workers
- Ensure that women receive adequate and appropriate training and guidance throughout implementation
3.1.4 Infrastructure maintenance

- The notice of employment needs to be widely announced to communities, in a manner that ensures vulnerable groups (e.g. women from poor households and various ethnic groups, or illiterate women) have access to the information.

- A mechanism should be established and then promoted, to ensure the participation of both men and women, including in the mechanism for determining the price or fee for services that result from the infrastructure (e.g. irrigation fee, or price for domestic water supply).

- Maintenance groups should be set up that include the participation of women.

- Training/technical assistance is to be provided to maintenance groups, and women should be encouraged to participate in maintenance-related trainings.

- Regulations and workplans of the group should be developed, ensuring that group regulations and operations treat men and women equally and do not favour either gender group.

- Wages paid to women must be at the same rate and paid in as accessible a manner as those paid to men.
### Engagement of ethnic minority women in procedures around infrastructure operation and maintenance (Programme 135)

The Research Centre for Initiatives in Community Development (RIC) conducted a pilot project, funded by Irish Aid, on community-based infrastructure construction, operation and maintenance for the period from December 2013 to December 2017 in three communes in three districts in Hoa Binh province (Ky Son, Kim Boi and Lac Son). The project attracted ethnic minority women to engage in the procedures around community-based infrastructure construction, operation and maintenance in P135.

Results were as follows:

- 58 per cent (607 persons) of women in project villages participated in meetings to discuss priority options, in elections for community group members, and in appraisals of plans and budgets for infrastructure maintenance.
- 40 per cent (233 persons) of members across 69 community groups were women, allowing for the building of those individuals’ capacities in the areas of community management, gender and development projects, monitoring, promotion and dialogue skills, infrastructure operation and maintenance.
- 40 per cent of members of community groups responsible for infrastructure construction were women.
- 28 per cent (13 persons) of members of community promotion networks were women. They organize and facilitate village meetings, mobilize community participation in construction, maintenance and experience-sharing activities.
- 28 per cent (12 persons) of members of the Community Investment Supervision Boards in three communes were women.
- 13 per cent of heads of community groups on infrastructure construction were women.

(Source: Presentation on Improvement of ethnic minority women’s position in the community through models on community-based infrastructure construction, operation and maintenance in Programme 135 - RIC at the Workshop on Gender Responsive Budgeting organized by UN Women and the Committee for Ethnic Minority Affairs in July 2018)
The investors need to attract the participation of men and women from different ethnic groups in the four above-mentioned activities (signing contracts; making technical-economic reports; making contractor selection plans; site clearance; and construction, supervision and maintenance). The participation should be continuous, from the assessment of the current situation, to the needs assessment survey, the project selection, the design, construction, maintenance and supervision of infrastructure projects.

However, evidence shows that women face many barriers to participation in activities related to infrastructure projects due to pre-existing gender stereotypes from the community and society, which can include contractors and investors. These misconceptions include the following:

- Women do not have knowledge of engineering and construction;
- Women are not suited to heavy work;
- Women are busy with housework; therefore, it is difficult for them to effectively undertake other work;
- Women do not feel confident to engage in infrastructure projects.

The above gender-stereotyped perceptions need to change, as reality shows that:

- Women are beneficiaries of infrastructure projects, therefore they have their own experiences of the benefits, as well as the constraints, resulting from projects;
- Not every stage of the survey, design and construction process requires qualifications and in-depth engineering knowledge. Therefore, it is possible to attract the participation of both men and women of different skill levels. Furthermore, women and men are equally able to learn to understand technical issues where required;
- Women are able to engage in construction-related work. And if women are willing to undertake heavy work for fair remuneration, to improve their income, it is necessary to provide access to these jobs.
Table 12: Issues to clarify in order to ensure women’s adequate participation

Issues to clarify in order to ensure women’s adequate participation

• Establish a quota on the participation of women: What is the percentage of men and women attending community consultation meetings?

• Men’s and women’s opinions should be disaggregated: Are the levels of participation and voices of men and women from different ethnic groups the same? How are the consultation results contributed by men and women reflected? What are the differences?

• Introduce corrective measures: What are the barriers and difficulties regarding the participation of women and men from different ethnicities? How can these be addressed?

• Specific solutions are required: What are the modes of organizing meetings to best ensure the participation of women and men, and particularly women?

3.2 Gender mainstreaming in support of production development and livelihood diversification

As regulated in Circular No. 18/2017/TT-BNNPTNT, the Commune People’s Committees is the chairing agency and are therefore able to propose activities and develop projects in support of production development. Currently, there are quite diverse models in implementing production development projects followed by different provinces. Although guidelines from the national level recommend to decentralize and assign communes to be the investors, in fact provinces have different methods of implementation. In addition to the commune, there are also other investors participating in projects, both in individual communes and across several communes. These other investors include district bureaus and divisions, and the Centre for Agricultural Extension Services. Their level of involvement depends on the content of the activities, but in general the commune-level authorities remain the key investors.

The Commune People’s Committee is the agency with main responsibility for implementing and monitoring production development projects, as this is the level that makes plans, submits those plans to higher levels for approval and supervises the activities. This is notwithstanding other bureaus, divisions or agencies that may also be investors in some projects in the commune area.

14 In addition to provinces, Ministry of Agriculture and Rural Development (MARD) also grants fund to some agencies at national level for implementation with small amount of fund.
In the implementation of projects in support of production development, gender mainstreaming should be conducted in the following activities:

- Formulation of process and procedures for approving projects in support of production development;
- Needs assessment or survey of poor and near-poor households;
- Project implementation in support of production development.

Below are detailed guidelines on gender mainstreaming in the above-mentioned activities:

### 3.2.1 Formulation process and procedures for approving projects in support of production development

*Summary of process of developing a project in support of production and livelihood diversification at commune level*\(^{15}\)

(i) Notice of fund allocation: At the beginning of the workplan, the province shall plan to allocate funds to the district. The District People’s Committee shall provide information and guidance on fund allocation to the Commune People’s Committee

(ii) Project development: The Commune People’s Committee shall chair the development of the project in four steps: 1. Communicating and disseminating the project; 2. Organizing consultation meetings on project contents and proposing the list of project participants; 3. Developing the project in support of production development; 4. Approving the project.

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\(^{15}\) Construction process and procedures for approving projects in support of production development are regulated in Circular No. 18 issued on 9/10/2017 of Ministry of Agriculture and Rural Development.
(iii) Project implementation

a) Providing information about the project content approved by the authority to poor and near-poor households, households recently escaped from poverty, enterprises, cooperatives and other relevant stakeholders for their participation in the project;

b) Implementing project activities;

c) Assigning technical officials to provide guidance;

d) Consolidating, evaluating and reporting implementation results to the District People’s Committee.

Table 13: Gender issues requiring attention in the process of approving projects in support of production development

<table>
<thead>
<tr>
<th>Gender issues requiring attention in the process of approving projects in support of production development</th>
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<tr>
<td>(For consideration by the Commune People’s Committee in preparing the profile, and by the District People’s Committee or the Bureau of Agriculture and Rural Development in approving the profile)</td>
</tr>
<tr>
<td>1. <strong>Beneficiary of the Project:</strong> It is required to specify the number of participating men, women, and members of ethnic minority groups and the poorest groups. If there is no specific data, concrete data on beneficiaries must be requested from relevant agencies, and equal enjoyment of benefits between women and men must be ensured.</td>
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<tr>
<td>2. <strong>Criteria for project selection:</strong> Project activities need to meet people’s demands, particularly those of women, for example, if funds are to buy ploughing machines or breeding cattle. Which activities meet men’s production demands and which ones meet women’s needs? How do these activities contribute to the promotion of gender equality?</td>
</tr>
<tr>
<td>3. <strong>Registration form, list of registered households:</strong> Sex-disaggregated data is required, specifically ensuring equal proportions of men and women in official registration lists for project participation. The situation must be avoided where only male household heads participate in the project, and women must be encouraged to register their names. The registration of male heads for a household’s participation favours men’s participation in project activities over that of women.</td>
</tr>
<tr>
<td>4. <strong>Village meeting minutes:</strong> Separate the opinions of men and women. Consider the concerns and expectations of each gender, ensuring that their opinions are fully reflected in village meeting minutes.</td>
</tr>
<tr>
<td>5. <strong>Project narratives:</strong> Answering the above questions will help to clarify how a given project promotes gender equality. What are the benefits that women and men enjoy from the project? Avoid providing general information without showing specific benefits for women, the poorest, or other marginalized groups.</td>
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</table>
3.2.2 Needs assessment survey on capacity development

Before implementing activities in support of production development, information on the socio-economic development plan of the province should be announced to the people, to include its potentials and strengths, the production planning of villages and communes, and the way forward in setting up production development projects, as well as information on P135. The objective is to learn about people's needs and expectations, particularly to disaggregate the needs and comments of men, women and different ethnic groups living in the area.

*Modes of consultation include:*

• People's meeting: Inviting both women and men to the meeting, encouraging both men and women from households to attend the meeting;

• Women's meeting: In many cases, separate meetings for women in coordination with the Women's Union should be organized to ensure an open space and give women the confidence to share their thoughts and expectations;

• Meeting facilitators: These must focus on the voices and thoughts of both men and women. Try to pay attention to, find out and note down the differences in opinions between men and women and among various ethnic groups;

• Other initiatives: In many places, various forms of consultation could be organized such as letting people express the expectations of their community through pictures or charts.

Surveys are needed to identify the demands, concerns and priorities of women and men regarding activities in support of production.
3.2.3 Implementation of activities in support of production

In the process of project implementation, it is necessary to promote the equal participation of men and women who are beneficiaries in activities in support of production and livelihood diversification.

Training and transferring sciences, technology

Encouraging women to participate in technical training: In addition to the traditional trainings, it is necessary to encourage women to take part in training on the application of new technology, particularly innovations (e.g. seedlings, livestock, or technologies) that have been found to increase labour productivity.

### Table 14: Some proposals to promote women’s participation in training

<table>
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<tr>
<th>Some proposals to promote women’s participation in training</th>
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<tbody>
<tr>
<td>• Identify the proportion of women participating in training</td>
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<tr>
<td>• Proactively invite women to the training</td>
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<tr>
<td>• Ensure the training venue is easy and convenient to reach for women. The closer the venue, the more favourable it will be for women to participate</td>
</tr>
<tr>
<td>• Select an appropriate duration (e.g. not over several days) and timing (e.g. not during the harvest)</td>
</tr>
<tr>
<td>• Training methods: Promote the participation, sharing and discussion. Separate discussions for female groups can increase women’s confidence to share their thoughts and comments</td>
</tr>
<tr>
<td>• Use local language</td>
</tr>
</tbody>
</table>
**Supporting production resources**

- Production resources include: Seeds; breeds; fertilizer; crop protection chemicals; tools; utensils for production; processing; preserving post-harvest agricultural products; animal feed; vaccine; renovations of aquaculture area; and improvements to water supply and drainage channels.

- Methods of support are usually conducted through households. In rural and remote areas most household heads are men, which can lead to women having less access to information about resources that support production.

- The participation of household heads in activities in support of production may lead to the underrepresentation of poor and ethnic-minority women in meetings and discussions on the contents related to production assistance.

- In many families, decisions related to production development are taken by household heads.

Therefore, relevant agencies at different levels, especially the Commune People’s Committees and hamlet and village officials, should ensure that men and women have equal access to information, specifically as follows:

- Ensure that both men and women in the households are evenly represented in attendance of consultation meetings on production development planning and forms of support;

- Pay attention to women’s needs and voice in development and implementation of activities in support of production;

- In support of vocational training and orientation, it is important to encourage women to participate in training on new non-agricultural occupations and sectors;

- With regards to livelihood diversification for the people, it is necessary to focus on women from poor and ethnic-minority households to ensure that they will have the chance to engage in jobs with a decent income.
Supporting production, linkages, cooperative groups, and developing advanced production models

Current situation:

• Although women directly engage in production, they are less likely to participate in the production development groups and cooperatives as official members. This is because women are not household heads according to traditional perceptions, especially in poor, remote and ethnic minority areas.

• Production development groups and their networks often are led by men.

Things to change:

It is necessary to promote women’s participation in their full capacity as official members of production and linkage groups. This requires specific measures:

• Identify the percentage of men and women participating in linkage and production groups;

• Identify and select individual women who wish to engage in production groups;

• Attract women in employment creation models for the poor (e.g. model of agro-forestry production in combination with afforestation and forest protection; model of natural disaster risk reduction and adaptation to climate change). Identify the proportion of selected men and women to be leaders of production groups, group networks or teams with the same production interest;

• Focus on capacity development for women.
3.3 Gender mainstreaming in capacity-building programmes for the community and grassroots officials

With regards to training and capacity-building, the Provincial Department of Ethnic Minority Affairs is the lead management agency tasked with developing the programme framework according to the selected contents appropriate to the participants of training for the development and implementation of the annual plan.\[16\]

The programme’s implementation by the provinces in recent years indicates that the participants of the training are mainly grassroots officials including: leaders of authorities or of unions in the communes, hamlets and villages; members of commune supervision boards; accountants; community leaders; and members of maintenance groups. There are almost no farmers participating in capacity-building training.

Planning skills are essential for any community; however, this content is rarely included despite being in the programme framework. The reasons might be the limited training funds, too many topics already included in the trainings, or the difficulties in organizing a training on such a wide topic.

3.3.1 Some gender issues in capacity-building activities

- The percentage of women participating in capacity-building activities remains low compared with that of men;
- Training activities remain formalistic and general with broad training content, often less focus on the evaluation of training demand, leading to a failure to meet demand for capacity-building, for both women and men;
- Methods of organization, training approach, and the training venue and time often do not consider gender-related features. For example, many poor women are not able to participate due to the distance of the venue from their home and the lack of transport;

\[16\] The current implementation method is that the Provincial Board of Ethnic Minority Affairs develops plans and estimates, then coordinates with other departments and sectors to draft the materials and dispatch the plans to districts. Upon organizing the training course, the Provincial Board of Ethnic Minority Affairs shall announce the composition of trainees, training content, venue, policy and entitlements, and invite a lecturer as trainer. Based on the composition of trainees announced by the Provincial Board of Ethnic Minority Affairs, the District Bureau of Ethnic Minority Affairs shall advise the District People’s Committee to convene trainees. Decentralization has been conducted in some provinces: The Provincial Board of Ethnic Minority Affairs organizes training courses for grassroots officials, whereas the District People’s Committee organizes training courses for community members.
Language is also a barrier to participation for many women in ethnic minority communities, as they might be unable to read written Vietnamese.

Stemming from the above-mentioned gender issues, gender mainstreaming needs to be implemented in two phases: training needs assessment, and implementation of training activities.

### 3.3.2 Training needs assessment

Capacity development is implemented for two groups of targets, namely the community members in one, and commune officials and organization staff in the other. Surveys and situation assessments of the capacity and training needs of men and women of different targets and ethnic groups in communes, hamlets and villages are the basis for developing the training programme.

Requirements regarding gender mainstreaming include the following:

- Before implementation, communities should be informed of the objectives, contents and framework programme approved by the province, as well as information on the provincial socio-economic development plan and P135, to learn about the needs and expectations of the people and commune officials;

- It is important to disaggregate the needs and opinions of men, women and different ethnic groups living in the area.

**Consultation forms:**
For the community:

- People’s meeting: Extend meeting invitations to both women and men, encouraging both female and male representatives from a given household to attend the meeting;

- Women’s group’s meeting: In many cases, it is possible to convene separate meetings for women in coordination with the Women’s Union to ensure that women are comfortable and confident when sharing their expectations;

- The meeting facilitators: They should proactively talk about the topics and contents of the training programme to be implemented and must focus on the voice and opinions of both men and women. They must also pay attention to and find out the differences in the opinions between men and women and among various ethnic groups.

For commune and village officials:

- Disseminate programme materials, raise the tasks and responsibilities of grassroots officials in programme implementation (including developing the project plan, acting as project investor, project implementation, and project monitoring and maintenance);

- Confirm the roles and responsibilities of female officials in programme implementation;

- Collect survey forms, identify expectations of the training content and forms for both men and women;

- Identify the needs, concerns and priorities of women and men in the community and those of grassroots officials in the content for capacity-building;

- Develop the plans, including a consideration of the balance between the numbers of registered men and women. If there is an imbalance, reassess the consultation stage and provide effective measures to ensure the numbers are in line with those in the relevant group of ethnicity and age composition.
Table 15: Obstacles to women’s effective participation in training

<table>
<thead>
<tr>
<th>Obstacles to women’s effective participation in training</th>
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</thead>
<tbody>
<tr>
<td>• Ethnic minority women often hesitate to participate in meetings and trainings</td>
</tr>
<tr>
<td>• Women tend to hesitate to share their thoughts, comments or suggestions when attending the training</td>
</tr>
<tr>
<td>• Women often stay at home and may not be exposed to or familiar with technical terms</td>
</tr>
<tr>
<td>• Many ethnic minority people, particularly women, are not proficient in the Vietnamese language</td>
</tr>
</tbody>
</table>

Officials who are responsible for organizing trainings should be aware of these challenges and implement corrective measures to ensure women’s participation in terms of both quantity and quality.

3.3.3 Implementation

Based on the approved training plan, the Provincial Committee of Ethnic Minority Affairs or District People’s Committee (according to the decentralization) shall organize the training course to ensure that the needs of men and women in the community as well as grassroots officials will be met regarding the content, the format and the number of trainings. Detailed work includes the following:

• Training materials are to be drafted in an appropriate format depending on the content and in line with the needs and conditions of the participating women and men. Training must be combined with practical participation and site visits to successful models in the area.

• During the implementation process, it is highly recommended to identify any limitations of the training materials, including by listening to trainees’ feedback, in order to revise the training materials accordingly.

• It is important to identify community members, both women and men, for training and retraining.

• Practical topics for training should be identified early in order to contribute to programme implementation in a timely fashion.
• Establish quotas for the participation of men and women, and of members of ethnic minority communities if present in the area.

• Organizers of training courses should be fully aware of local culture and customs to organize the training at times that do not clash with festivals or religious holidays.

• Training venues must be in locations that are convenient to reach.

• Long days of training should be avoided to encourage the participation of women.

• Develop modes of supports for women to participate in study tours to other provinces to share their learning experience.

• Training content must combine in-class training and field practice. The practice element can include construction supervision, preparing result reports, estimating maintenance requirements, preparing acceptance minutes, or making participatory plans.

• Selected lecturers must be aware of ethnic minority customs, practices and languages. The use of both female and male trainers is highly encouraged.

• After each training course, it is important to dedicate time for discussion and sharing of thoughts by male, female and ethnic minority trainees. Creating an open space for learners to share their thoughts and comments can help to overcome any issues or limitations, and provide encouragement to more active trainees.
PART III:
GENDER MAINSTREAMING IN BUDGET PROCESS FOR PROGRAMME 135

Photo: UN Women Viet Nam/ Nguyen Duc Ba Thien
1. Integrating gender into planning and budget estimates

Planning for P135 per annum and for the entire period must be prepared taking the targets of the socio-economic development plan in the commune and the planning of the province, as well as the mid-term public investment plan and the capacity to balance fund allocation between the provinces, into consideration.

The P135 Management Unit must make a budget estimate for programme implementation in the commune area. Estimate contents include: the list and main contents of the activities; construction work and projects that need to be implemented during the planned period as well as funds and funding source structure.

1.1 Gender requirements for implementation

- Identify gender issues that need to be addressed in the activities of the sub-project;

- Identify criteria for prioritizing activity options, for example addressing issues that mainly affect men or women or an urgent issue that negatively impacts groups of men, women, boys or girls;

- Make a list of investment items for the planning year in order to address gender inequality issues as a result of the gender analysis and gender mainstreaming, as introduced in the above sections;

- Through the planning, ensure equal quality and quantity of participation by both women and men, including from different ethnicities;

- Consult stakeholders during the estimation process, focusing on separating the opinions of men and women (as well as ethnic groups and income groups);

- After making budget estimates, organize an open discussion for comments on the estimate for programme implementation before submitting to the People’s Council for approval.
During the planning and estimation process, it is important to hold meetings in communities to discuss the plan development. However, it has been shown that gender aspects receive little attention in the organization of such meetings. Below is an example of how the participation of both men and women is often inadequately considered in planning.

### Table 16: Guidelines for hamlet meeting for plan development

**Guidelines for hamlet meeting for plan development**  
*(extract from the Guidelines of Department X, Province Z)*

Organizing meetings with the participation of all household representatives living in the hamlet area (at least 50 per cent of household representatives to attend the meeting to vote for methods of implementation and mobilization, regulations on exemption and reduction of fund contribution for poor and near-poor households).

- The representative for organizing this meeting is the hamlet planning group (if the Planning Group is not set up, hamlet self-management unit and hamlet party committee will chair the meeting), invitation to the meeting is extended to commune representatives and commune management unit for guidance and orientation of discussion content.

- Composition of meeting attendees: Hamlet Party Committee; executive committees of hamlet unions (Youth Union, Women’s Union, Farmers’ Union, Fatherland Front Working Committee); representatives of households living in the hamlet area.

- Organization and preparation work for hamlet planning meeting: Hamlet planning group or hamlet self-management unit have to announce meeting time and venue to all people in the hamlet and other invitees one day in advance, and also prepare relevant materials and reports as in the two steps mentioned above, including tentative list of hamlet construction and investment projects, suggestions of discussion contents (such as mobilization people’s contribution etc.), prepare the logistics and other materials related to the meeting content etc.

These guidelines show that planning meetings at the hamlet level does not consider gender elements.
1.2 Gender checklist for budget estimate

To ensure integration of gender into the budget estimation process, the following questions should be considered:

- Which tasks or activities of the planning year aim at promoting gender equality or minimizing identified gender inequality issues through gender analysis?

- What are specific outcomes and impacts on women and men that are expected to be achieved by sub-projects and programmes?

- What is the expectation of the participation level and quality (voice, right of decision making) of men’s and women’s groups in these activities?

- What is the budget allocated to activities aimed at the promotion of gender equality (women’s participation)? Are there any priorities on budget allocation to advance gender equality?

- How many activities have identified specific outcomes regarding gender equality? What is the budget for these activities within the total budget for sub-projects in general?

- Is there a budget exclusively for the poorest group considered in the estimate, e.g. a production group exclusively for poor women?
Table 17: Examples of gender aspects in planning and budget estimating

Examples of gender aspects in planning and budget estimating

Infrastructure development can have different impacts on each gender, in ways that may not be evident without a thorough gender responsive assessment.

For example, if funds are to be allocated to either building a road or constructing a water supply facility, then the decision should include consideration of the gender-specific impacts of each potential project. On one level, the road would clearly benefit motorcycle riders, while the water supply would improve the lives of those tasked with carrying water. But these categories of beneficiaries also have a clear gender dimension: Motorcycle riders are mainly men, while those carrying water for domestic consumption are overwhelmingly women. The road would therefore benefit men more than women, while the water supply would have more impact on women. A gender responsive assessment takes this into account when ensuring just allocation of funds.

To give another example, requisitioning land for road construction impacts all farmers who lose that productive resource and may have to move, start up a new plot, or transport their goods further to sell them. But these consequences are harder felt by the women among them, in particular those older than 35 or in poor health, who have fewer resources to make the necessary shift.

It is necessary to consider these issues from a gender perspective to avoid these unequal impacts.

When reviewing the allocation of budgets for infrastructure construction, attention must be paid to gender issues and project impacts on men and women must be concretely analysed. However, in practice women rarely attend the planning meetings, which are dominated by men. And the men tend to pay less attention to practical needs of women such as the inconvenience of getting water, harvesting and selling agricultural products, going to the market, and ensuring children’s safety when highways are built through residential areas. Men’s consent or needs and expectations do not mean the satisfaction and needs of women and other members in the family are met.

Giving birth, taking care of a family and raising children are considered women’s main roles and these tasks take a lot of women’s time. It is unpaid work but plays an important role in producing and supporting the labour power of other members in society. However, the fact that women are the main implementers of this unpaid work affects their opportunities to participate in economic activities and also affects the social development of a country. Therefore, projects and schemes related to infrastructure and essential services (such as education and health) should be reviewed to ensure the reduction of the time women spend on unpaid care work. It means budget allocation should ensure there is no negative impact on gender equality and that it promotes women’s participation in other social and economic activities.
Example of planning and budgeting
(Production Development Project in commune A, province H)

1. Roll-out site: 10 villages in the area of commune A
2. Date: 2018
3. Content and scale of funding:
   3.1. Project funds 22 households to buy machinery and agricultural tools for primary processing and production of tea cultivation model:
   • Funding to organize one training course on techniques of tea cultivation and care for: 50 people
   • Funding to buy tea dryers and tea rollers for: 2 households
   • Funding to buy hand ploughing machine for: 2 households
   • Funding to buy lawn mowers (GX25 + accessories) for: 11 households
   • Funding to buy multi-function soil cultivator for: 1 household
   • Funding to buy used Japan-made YC70 combustion engines for: 2 households
   • Funding to buy D8 ventilation fan with D8 combustion engine for: 1 household
   3.2. Project funds 18 households to buy machinery and agricultural tools for primary processing and production of rice cultivation model
   • Funding to organize one training course on techniques of rice cultivation and care for: 50 people
   • Funding to buy Ngoc Khanh brand threshing machine for: 2 households
   • Funding to buy gasoline engine: 1 household
   • Funding to buy hand ploughing machine for: 3 households
   • Funding to buy used Japan-made YC70 combustion engine for: 3 households
   • Funding to buy used Japan-made YC70 gearbox for: 2 households
   • Funding to buy Japan-made hand ploughing machine for: 1 household
   • Funding to buy lawn mower (GX25 + accessories) for: 6 households
   • Funding to buy water pump (synchronized R180 Diezel engine) for: 1 household

4. Total investment fund: VND328,700,000
   Funded by the State: VND249,800,000; People’s reciprocal capital: VND78,900,000
   Maximum funding level: Poor household: VND15 mil/household; near-poor household: VND10 mil/household; households lately escaped from poverty: VND7 mil/household

5. Targets of implementation: Là hộ nông dân thuộc đối tượng hộ nghèo, hộ cận nghèo và hộ mới thoát nghèo trên địa bàn xã A

6. State policy in support of: (according to Guidelines No. xxx/HD…)
   • Poor household: Maximum VND15,000,000/household
   • Near-poor household: Maximum VND10,000,000/household
   • Household recently escaped from poverty: Maximum VND 7,000,000/household
With the situation mentioned above, which gender issues require attention when planning and making budget estimates?

- With regards to the target group for support: Who is prioritized? What are the criteria for the selection of the 22 households to be funded for buying machinery and agricultural tools for production? (in an area with many poor and near-poor households)?

- Needs assessment: Why buy certain kinds of ploughing machines? Has the needs assessment of men and women on funding content been conducted? What are women’s and men’s needs?

- Content in support of production: Do mainly men or women use these kinds of machines? (In the above list of machines, most of them are used by men. Only the tea roller is likely to be used more by women.)

Notes:

- A budget may have positive impacts on gender equality if the kinds of machinery to be purchased would reduce the working time of both women and men. For example, watering machines, mini tea-leaf pickers, and tea dryers may make a more practical and efficient difference for female workers.

Consequently:

- To ensure that gender equality promotion is included in budget estimates, things to be considered are: (i) the group that directly benefits from project activities; (ii) do funding contents meet the needs of poor and ethnic minority households, particularly women?; and (iii) whom do the efficiency and impacts of the activities directly support, men or women?
Current limitations

- In fact, as there are no strict regulations on gender mainstreaming in P135, the implementation is still subject to many constraints and does not meet the needs, participation or enjoyment of men and women equally. According to guidance from ministries, “the participation by the following groups of people should be prioritized: poor ethnic minority households and women of poor households; create favourable conditions for workers who were drug detoxication people, people infected by HIV/AIDS, returned trafficking women from poor household for project participation should be prioritised”; however, provincial guidelines do not introduce the criterion of beneficiary as stipulated by the Ministry. Consultations, village meetings and composition of meeting attendees remain general without regulations on gender.

- Currently, many of the provided seedlings, livestock, manure, materials and machinery are unsuitable for the soil or anticipated production level and fail to meet the expectations of both male and female farmers.

- Implementation activities are not appropriate, as they are inefficient and are more focused on purchase of materials, seedlings, and providing grants (which are easy to implement and ensure fast disbursement). Less attention is paid to training, improving techniques, dissemination of production knowledge such as skilled use of manure and chemicals, and labour regulations that protect women’s health. Not enough attention is paid to improving production levels in accordance with the shift of production structure and in line with the objectives of sustainable development.

- Not paying full attention to women’s opinions, especially poor women; women are less likely to take part in training and production groups, their voices are not taken into account in the process of setting up production development projects in villages, hamlets and communes.

17 Circular No. 18/2017/TT-BNNPTNT of the Ministry of Agriculture and Rural Development
Table 19: Gender mainstreaming activities that need to be implemented in sub-projects of production development

<table>
<thead>
<tr>
<th>Gender mainstreaming activities that need to be implemented in sub-projects of production development</th>
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</thead>
<tbody>
<tr>
<td>• Advisory Unit (whose standing office is the Department of Agriculture and Rural Development) shall draft guidelines for implementation to submit to the Provincial People's Committee for approval. The following questions need to be answered in the guidelines: Have the activities mentioned gender objectives? How does the implementation process ensure the participation of women from poor households? What are the feedback mechanisms? Have regulations on the appraisal before approval considered gender aspects?</td>
</tr>
<tr>
<td>• District People's Committee is the decision and approval level for project and plan implementation. It delegates projects and plans to the investors, closely providing guidance in making plans and budget estimates. It is also responsible for close appraisal of investors' projects and plans in order to ensure gender equality goals, applying sanctions to projects and plans that do not meet gender equality targets.</td>
</tr>
<tr>
<td>• The Commune People's Committee is the implementer. It develops overall projects in the area and consults with community women and men in making annual budget estimates and fully reflecting women's and men's comments on project activities. Upon implementation: making cost estimates of activities, project implementation has to be transparent with close supervision by the community.</td>
</tr>
<tr>
<td>• Officials are direct implementers in Commune Development Board. In addition to capacity-building and project knowledge, their skills in gender analysis and mainstreaming in the steps from planning, to participation, to project activity implementation have to be improved.</td>
</tr>
</tbody>
</table>

2. Integrating gender into the budget execution process

• Budget execution is the stage of implementing budget estimates for P135 that was decided by the state authority;

• Budget execution includes monitoring and supervision of expenditures by priorities identified in sub-projects of P135.

• Integrating gender into budget execution ensures that budgets for activity implementation will be approved taking gender differences into consideration and aiming at promoting gender equality.
2.1 Gender checklist for budget execution

To integrate gender into budget execution, the following questions should be answered:

• Has the budget for the activities of the sub-project of P135 been used correctly for the objectives identified for the promotion of gender equality? If not, why not?

• Does the indicator system of monitoring and supervising the implementation of P135 include gender indicators? If not, how can they be added?

• Are there necessary measures to ensure that sub-projects are implemented in accordance with assigned budget estimates that aim at promoting gender equality? If not, what are the reasons and how can this be corrected?

• Has the sub-project developed a statistical system of sex-disaggregated data on the beneficiaries, level of participation and access to resources (e.g. funds and production materials)?

• Is it necessary to revise the budget estimate to ensure that gender mainstreaming is implemented effectively? If yes, how specific is it?

• Has the assessment report of the sub-project implementation of P135 analysed gender equality outcomes (including sex-disaggregated data)? If not, what are the reasons and how can this analysis be included?

• Has the level of budget allocation met gender mainstreaming activities in reality? (for instance, the budget for gender capacity building for officials in charge and implementing officials of P135).

<table>
<thead>
<tr>
<th>Table 20: Assumptions and facts</th>
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<tbody>
<tr>
<td><strong>Assumptions and facts</strong></td>
</tr>
<tr>
<td><strong>Wrong assumption</strong></td>
</tr>
<tr>
<td>It is often assumed that the absence of overt gender discrimination from programmes, schemes and policies means that women/girls and men/boys benefit equally from such initiatives.</td>
</tr>
<tr>
<td><strong>Fact</strong></td>
</tr>
<tr>
<td>Programmes and policies that fail to consider the different needs and challenges of women and men often do not bring equal benefits to women and men. Due to cultural barriers and social norms, women are less likely to participate and benefit equally, even if the opportunities are equal for women and men.</td>
</tr>
</tbody>
</table>
2.2 Gender limitations in the current budget execution of Programme 135

With regards to infrastructure projects

- Budget execution of P135 is reflected in the cost estimate corresponding to the composition and content of work. But according to the estimation guidelines of the Ministry of Construction, expenditure estimates only include expenses for materials, labour, machinery and other expenses without any gender reflection (e.g. not mentioning the number of participating men and women).

- Periodic or ad-hoc reports follow the letter from the P135 Coordination Office or the People’s Committee reporting guidelines. However, these documents also do not include reports on indicators and expenses related to gender. Former Circular No. 06/2014/TT-UBDT and the latest Circular No. 02/2018/TT-UBDT dated 05/11/2018 of the Committee for Ethnic Minority Affairs regulate the statistical reporting system of ethnic minority work, mainly statistics on socio-economic indicators of the year, but do not mention the results of the implementation of programmes, projects and policies from a gender perspective.

- Current monitoring work mainly monitors the quality of construction, materials and the environment without including gender monitoring indicators. The Ministry of Labour- Invalids and Social Affairs issued Circular No. 39/2016/TT-BLĐTBXH (dated 25/10/2016) that provided guidelines on the process of testing, monitoring and evaluating the implementation of the National Target Programme for Sustainable Poverty Reduction for 2016-2020. But so far, provinces have not drafted a result monitoring report based on this Circular.

- Annual reports of programme implementation results do not reflect gender indicators. Therefore, there is no basis to assess how budget execution affects gender equality promotion.

- It is necessary to have guidelines on the reporting of implementation results of P135 annually in association with gender responsive budgeting execution and training on report writing skills for programme managers at provincial and district levels.
With regards to projects in support of production development

- Data on women’s and men’s participation in production projects are not separated because households are considered as the measurement unit of participation.

- Impacts of production development models are often reported generally without disaggregating specific impacts on men and women.

- There is no basis for assessment of gender impacts with regards to production resources (machinery, supplies).

Table 21 below is an extract from a report on implementation results of P135, regarding a sub-project in support of a production development project. It shows that gender elements were not considered in the report.

<table>
<thead>
<tr>
<th>Table 21: Implementation results of the Project of production development</th>
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<tbody>
<tr>
<td><strong>Implementation results of the production development project</strong></td>
</tr>
<tr>
<td>Total fund for implementation is VND 5,051 million: Of 26 approved implementation models: 8 models are in the area of cultivation with fund for the seedlings (pomelo, orange and longan); 10 models on breeding and two models are in machinery field; organizing 10 technical training classes with 723 participants.</td>
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<tr>
<td><em>(Extract from Report on implementation results of Programme 135 in 2017, District A, Province Y)</em></td>
</tr>
</tbody>
</table>
With regards to capacity-building:

• Percentage of participating women remains limited. Although the Circular that provides guidelines mentions that women from poor households are prioritized, the implementation from provincial to district and commune levels does not include measures to attract women’s participation (there are no clear regulations on the structure or composition of participant groups and number of women).

• Annual reports of the Committee of Ethnic Minority Affairs have not provided sex-disaggregated data, e.g. proportion of men and women participating in training, number of female/male officials, percentage of female/male members of the supervisory board and maintenance group, women leaders, female household heads, village female collaborators.

• There is no specific information and evidence of the development of the programme framework and training contents with the participation of grassroots officials and communities.

Table 22: Result report on capacity building

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<th>Result report on capacity building</th>
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<tbody>
<tr>
<td>“Capacity building for grassroots officials and community: VND 600 million, Provincial Board of Ethnic Minority Affairs organized 19 training classes for about 1.300 participants (01, 06 and 12 classes at provincial, district and commune levels respectively). At present, training classes were basically organised with fund disbursement up to over 95% compared to the plan.”</td>
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</tbody>
</table>

Extract from Report No... BC-UBND of Province B submitted to the Committee for Ethnic Minority Affairs on implementation results of Programme 135 in 2016.

• This result report shows that gender mainstreaming has not received attention and there is no evidence of gender mainstreaming in the sub-project on capacity development.

• The causes are that the Provincial Committee of Ethnic Minority Affairs, the chairing agency in charge of implementation, did not have the skills necessary to conduct a gender analysis or integrate gender into the guidance process of programme implementation.
The Provincial Committee of Ethnic Minority Affairs has therefore not separated the opinions of men and women, female officials and the Women’s Union in programme development and implementation.

According to the guidelines on monitoring and reporting of the National Target Programme for Poverty Reduction of the Ministry of Labour-Invalids and Social Affairs, under which P135\(^\text{18}\) is included, the sub-project in support of production and capacity-building has some indicators for gender equality. However, provinces so far have not implemented Circular No. 39 as mentioned above. On the other hand, three sub-projects of P135 in provinces chaired by two agencies reported to two different ministries with inconsistent regulations. Therefore, consolidation of implementation reports remains difficult.

On the pages that follow are some charts, monitoring tables, forms and reports on the implementation of sub-projects of P135. These charts were issued together with Circular No. 39 with only some gender indicators and many remaining important indicators overlook the gender element. Therefore, the reporting and monitoring have not focused on gender issues.

\(^{18}\) Issued together with Circular No 39/2016/TT-BLĐTBXH dated 25/10/2016 of Ministry of Labour- Invalids and Social Affairs
2.3 Some suggestions for integrating gender into activity monitoring tables of Programme 135

Table 04: Information on monitoring of infrastructure under the National Target Programme for Sustainable Poverty Reduction for the period of 2016-2020

- Columns 15, 16, 17 and 18 (number of workers used) should include separate data for men and women to see if there are any differences in level of engagement in paid work. Column 18 regarding (unpaid) work contributed by men and women should also be separated.

- Columns 19 and 20 – data on men and women should be separated to see the differences in men and women taking part in monitoring and training.

- In addition, looking at column B (type of construction), consideration should be given to how different the impacts and benefits are for men and women.

Table 05: Information on monitoring of activities in support of production development and livelihood diversification - National Target Programme for Sustainable Poverty Reduction for the period of 2016 - 2020

- Column 13 on who proposes topics at hamlet-level meetings – men and women should be separated, because who proposes activities matters to understanding their needs.

- Columns 17, 18, 19, 20 (number of households participating in training). Participating men and women should be separated as the number of households participating in training does not reflect the gender element.
Table 09: Information on monitoring of capacity-building for officials and the community under the National Target Programme for Sustainable Poverty Reduction for 2016-2020

- Column 13 (community): should be concretized as “men, women” to see the level of participation of men and women in the community in capacity-building activities.

Table 10: Information on the participation of beneficiary households in annual village planning in implementation of the National Target Programme for Sustainable Poverty Reduction for 2016-2020

- Columns 7, 8 (number of women attending the meetings) – should be revised as “percentage of women participating in the meetings” to compare with that of men. This is the table with some gender indicators.

- Column 13 (vote for priority options) – men and women should be separated. This is a very important point on voting for priority options which reflects the needs and expectations of men and women.
TABLE No. 04

Information on monitoring of infrastructure under the National Target Programme for Sustainable Poverty Reduction for the period of 2016-2020

(issued together with Circular No. 39/2016/TT-BLĐTBXH dated 25/10/2016 of Ministry of Labour, Invalids and Social Affairs)

<table>
<thead>
<tr>
<th>No</th>
<th>Types of works</th>
<th>Total Fund</th>
<th>Types of Fund</th>
<th>Levels of Investors</th>
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<td>Budget by type</td>
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<td>Other resources (if any)</td>
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</tbody>
</table>

Guidelines for the Promotion and Implementation of Gender Responsive Budgeting
### TABLE No. 04

Information on monitoring of infrastructure under the National Target Programme for Sustainable Poverty Reduction for the period of 2016-2020

(issued together with Circular No. 39/2016/TT-BLĐTBXH dated 25/10/2016 of Ministry of Labour, Invalids and Social Affairs)

<table>
<thead>
<tr>
<th>Beneficiaries</th>
<th>Number of workers used</th>
<th>Number of workdays contributed by the community (if any)</th>
<th>Does the community participate in monitoring (specifically mention)?</th>
<th>Is there maintenance plan (specifically mention)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of households</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of poor households</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of near-poor households</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of ethnic minority households</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total number of workers</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of workers on spot</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>% of remuneration paid on spot/total investment fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>11</th>
<th>12</th>
<th>13</th>
<th>14</th>
<th>15</th>
<th>16</th>
<th>17</th>
<th>18</th>
<th>19</th>
<th>20</th>
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</thead>
<tbody>
<tr>
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</tr>
</tbody>
</table>
**TABLE No. 05**

Information on monitoring of activities in support of production development and livelihood diversification

National Target Programme for Sustainable Poverty Reduction for the period of 2016-2020

*(issued together with Circular No. 39/2016/TT-BLĐTBXH dated 25/10/2016 of Ministry of Labour, Invalids and Social Affairs)*

<table>
<thead>
<tr>
<th>No</th>
<th>Names of Projects</th>
<th>Scale of Operation</th>
<th>Levels of Investors</th>
<th>Total Fund</th>
<th>Types of Fund</th>
<th>Duration of implementation</th>
<th>Number of participating households</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Budget sources</td>
<td>National Budget</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Provincial Budget</td>
<td>in cash</td>
<td>in kinds converting to cash</td>
</tr>
<tr>
<td>A</td>
<td>B</td>
<td>C</td>
<td>D</td>
<td>E</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>1</td>
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<td>3</td>
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<td>7</td>
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<td></td>
<td></td>
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<tr>
<td>TOTAL</td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

Cultivation, husbandry, processing services (specifying by group names, following production planning adapting to climate change)

(specifying total cultivation area, total number of livestock, total processing capacity)

(Tentative production cycle, from...to)
| No | Names of Projects | Scale of Operation | Project/Sub-project Code | Levels of Investors | Total Fund | Types of Fund | Duration of implementation | Number of participating households | Composition of participating households | Number of households participating in training | Who proposes at village meetings? | Increase of productivity (specify) | Increase of yield (specify) | Quality improvement (specify) | Increase of income (specify increase level) |
|----|------------------|--------------------|--------------------------|---------------------|------------|--------------|---------------------------|-----------------------------------|----------------------------------------|----------------------------------|---------------------------------|--------------------------------|-------------------------------|---------------------------|--------------------------------|----------------------------------|
|    |                  |                    |                          |                     |            |              |                           |                                   |                                        |                                  |                                 |                               |                              |                           |                                     |                                   |
|    |                  |                    |                          |                     |            |              |                           |                                   |                                        |                                  |                                 |                               |                              |                           |                                     |                                   |
|    |                  |                    |                          |                     |            |              |                           |                                   |                                        |                                  |                                 |                               |                              |                           |                                     |                                   |
|    |                  |                    |                          |                     |            |              |                           |                                   |                                        |                                  |                                 |                               |                              |                           |                                     |                                   |
|    |                  |                    |                          |                     |            |              |                           |                                   |                                        |                                  |                                 |                               |                              |                           |                                     |                                   |
|    |                  |                    |                          |                     |            |              |                           |                                   |                                        |                                  |                                 |                               |                              |                           |                                     |                                   |
|    |                  |                    |                          |                     |            |              |                           |                                   |                                        |                                  |                                 |                               |                              |                           |                                     |                                   |
|    |                  |                    |                          |                     |            |              |                           |                                   |                                        |                                  |                                 |                               |                              |                           |                                     |                                   |
|    |                  |                    |                          |                     |            |              |                           |                                   |                                        |                                  |                                 |                               |                              |                           |                                     |                                   |
|    |                  |                    |                          |                     |            |              |                           |                                   |                                        |                                  |                                 |                               |                              |                           |                                     |                                   |
|    |                  |                    |                          |                     |            |              |                           |                                   |                                        |                                  |                                 |                               |                              |                           |                                     |                                   |
|    |                  |                    |                          |                     |            |              |                           |                                   |                                        |                                  |                                 |                               |                              |                           |                                     |                                   |
|    |                  |                    |                          |                     |            |              |                           |                                   |                                        |                                  |                                 |                               |                              |                           |                                     |                                   |
|    |                  |                    |                          |                     |            |              |                           |                                   |                                        |                                  |                                 |                               |                              |                           |                                     |                                   |
|    |                  |                    |                          |                     |            |              |                           |                                   |                                        |                                  |                                 |                               |                              |                           |                                     |                                   |
|    |                  |                    |                          |                     |            |              |                           |                                   |                                        |                                  |                                 |                               |                              |                           |                                     |                                   |
|    |                  |                    |                          |                     |            |              |                           |                                   |                                        |                                  |                                 |                               |                              |                           |                                     |                                   |
### TABLE No. 09

Information on monitoring of capacity building for officials and communities under the National Target Programme for Sustainable Poverty Reduction for the period of 2016-2020

*(issued together with Circular No. 39/2016/TT-BLĐTBXH dated 25 October 2016 of Ministry of Labour, Invalids and Social Affairs)*

<table>
<thead>
<tr>
<th>No</th>
<th>Type of Capacity Building</th>
<th>Content of Capacity Building</th>
<th>Project/sub-project Code</th>
<th>Level of Investor</th>
<th>Total Fund</th>
<th>Type of Fund</th>
<th>Implementation duration</th>
<th>Lecturer</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>1</td>
<td>Training of Trainers, short-term training, study visit, FFS...</td>
<td>(capacity building in planning, promoting community participation, gender equality, anthropological approach...)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C</td>
<td>3</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D</td>
<td>4</td>
<td></td>
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<td></td>
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<tr>
<td>E</td>
<td>5</td>
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<td></td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

**TOTAL**

(Training of Trainers, short-term training study visit, FFS...)

(specify number of implementation days)

(consultants, provincial and district officials, others – specify)

**District People’s Committee………….**

(sign and stamp)

---

Guidelines for the Promotion and Implementation of Gender Responsive Budgeting
### Information on monitoring of capacity building for officials and communities

under the National Target Programme for Sustainable Poverty Reduction for the period of 2016-2020

(issued together with Circular No. 39/2016/TT-BLĐTBXH dated 25 October 2016 of Ministry of Labour, Invalids and Social Affairs)

<table>
<thead>
<tr>
<th>No</th>
<th>Type of Capacity Building</th>
<th>Content of Capacity Building</th>
<th>Project/sub-project Code</th>
<th>Level of Investor</th>
<th>Total Fund</th>
<th>Type of Fund</th>
<th>Implementation duration</th>
<th>Lecturer</th>
<th>Number of participants</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td></td>
<td>(Training of Trainers, short-term training, study visit, FFS…)</td>
<td>(capacity building in planning, promoting community participation, gender equality, anthropological approach…)</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Number of participants</th>
<th>Composition of Participants</th>
<th>Level of Investor</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Provincial Official</td>
<td>District Official</td>
</tr>
<tr>
<td>6</td>
<td>7</td>
<td>8</td>
</tr>
</tbody>
</table>

......, date .... month .... year ...

District People’s Committee............

(sign and stamp)
### TABLE No. 10

Information on the participation of beneficiary households in annual village planning in implementation of the National Target Programme for Sustainable Poverty Reduction for the period of 2016-2020

(Enclosed with Circular No. 39/2016/TT-BLĐTBXH dated 25/10/2016 of Ministry of Education and Training)

<table>
<thead>
<tr>
<th>No</th>
<th>Venue</th>
<th>Implementation Duration</th>
<th>Total number of households in the village</th>
<th>Number of participating households</th>
<th>Composition of households</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Number of poor households</td>
</tr>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>9</td>
<td>TOTAL</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>No</td>
<td>Venue</td>
<td>Implementation Duration</td>
<td>Total number of households in the village</td>
<td>Number of participating households</td>
<td>Composition of households</td>
</tr>
<tr>
<td>----</td>
<td>-------</td>
<td>--------------------------</td>
<td>-------------------------------------------</td>
<td>----------------------------------</td>
<td>---------------------------</td>
</tr>
<tr>
<td>1</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*(Names of villages in the communes)*

*Specify if meeting chair is village head or commune official*

*Is there group discussion? If yes, is EM language or Vietnamese language used?*

*Estimated number of women participating in the meeting who will actively speak out*
3. Integrating gender in budget liquidation

3.1 Gender requirements in budget liquidation

- Integrating gender in budget liquidation of P135 should ensure assessment of budget efficiency and impacts on men’s and women’s groups as well as other marginalized groups in the society.\(^\text{19}\)

- Liquidation report of budget users, higher-level budget estimation agency, budgets at all levels must include an interpretation of assessment of budget expenditure results and efficiency in association with implementation results of assigned tasks of agencies, provinces, areas, programmes and targets (Clause 6, Article 5, State Budget Law 2015).

- Budget liquidation is the final stage of allocation and use of public resources. A note should be made of whether gender equality as an important target and policy priority was implemented. Is budget allocation and use equal for both genders?

**Things to review specifically as follows:**

- Is budget allocation and use in line with what has been planned? Even the spending that is in line with regulations and plans should be reviewed if it really promotes and addresses gender issues. What are the specific outcomes?

- Budget liquidation should ensure sufficient information and sex-disaggregated data. To prove that budget expenditure benefits both men and woman equally, it is necessary to provide realistic figures on the participation of and benefits to both men and women. It is hard to demonstrate that budget expenditure equally benefits women and men if data are insufficient and the interpretation is generic.

\(^\text{19}\) So far, the analysis to clarify the impacts of the state budget on socio-economic development and the lives of resident groups including men and women is given less attention in the traditional process (Finance and Budget Committee of the National Assembly and UNDP: Integrating gender into state budget, 2007).
3.2 Gender constraints in current budget liquidation

- **Liquidation of investment fund** (fund for infrastructure construction): According to the Circular of the Ministry of Finance\(^{20}\), the investor shall complete project investment liquidation and produce a report with a system of forms. However, gender analysis results and sex-disaggregated data are not reflected in the liquidation reports. For example, tables of payment to workers only reflect the amount and recipient names without a gender structure.

- Management and use of non-business funds (maintenance, support to production and training): The Circular of the Ministry of Finance\(^{21}\) regulates spending for project initiation (consultation with people, plan development) and other expenditures; the liquidation shall depend on the nature of operation (maintenance shall be liquidated as an investment fund), and non-business fund according to Budget Law.

- Budget liquidation from a gender perspective is a new concept that has not been implemented in P135. Currently, the liquidation of the new projects are purely for expenditure execution without evaluation of programme efficiency despite specific norms upon project development such as number of beneficiaries, increased outputs, creating jobs, increasing income, and reducing poverty ratio.

- According to the regulations, upon developing the workplan for the following year, the workplan of the previous year must be evaluated; however, the resulting evaluation is qualitative and the procedure to request funding is not verified by any agency.

---

\(^{20}\) The Ministry of Finance issued Circular No. 349/2016/TT-BTC in stipulation of payment, liquidation of investment funding source from the state budget for implementation of National Target Programmes for the period of 2016-2020 which came into effect on 14/02/2017.

\(^{21}\) Circular No. 15/2017/TT-BTC.
To implement gender responsive budgeting liquidation, there should be regulations for evaluation of input data processing upon project initiation, for example:

• Identifying how many women and men have benefited from the project (working to generate income; number of women and men working on the Supervision Board, maintenance groups; female/male household heads engage in the groups of household production projects; number of women and men who have been trained);

• Quantifying the results; it is necessary to analyse and confirm whether the project has been completed or not from a gender equality perspective;

• In order to implement regulations on gender mainstreaming, budget execution and liquidation, the participation of ministries and sectors at the national level is necessary, particularly the Ministry of Finance, which is the chairing agency to promulgate regulations on gender responsive budget execution and liquidation.

### 3.3 Gender checklist for budget liquidation

To integrate gender into budget liquidation, the following questions should be addressed:

• What are the implementation results of the agency with data on beneficiary or participation levels of women and men? How can these data be added if they are not available yet?

• Does the narrative on evaluation of results and expenditure efficiency for the activities of the sub-project analyse the difference (if any) in benefit among women and men? If not, how can such an analysis be incorporated?

• Which activities have been implemented for the promotion of gender equality (including direct activities on gender equality and gender mainstreaming)? If these activities have not been conducted yet, how can they be added to the workplan of the following year?

• Which gender equality results have been achieved in the budget year? What are the causes? If the data are not included in the evaluation, how can it be added?

• What can be said about the gender impacts of the budget? If there is no data or evidence of the gender impact, how can it be added?
- Is the budget allocation appropriate for gender equality promotion? If not, why isn’t it appropriate and what adjustments need to be made?

- What are the advantages and challenges of integrating gender equality into the budget? What are the lessons learned and what adjustments should be made for the next fiscal year?

Table 23: Examples of criteria for assessment of gender-responsive budgeting

<table>
<thead>
<tr>
<th>Examples of criteria for assessment of gender responsive budgeting</th>
</tr>
</thead>
<tbody>
<tr>
<td>• The participation of women/men in the development and implementation of the sub-projects of P135.</td>
</tr>
<tr>
<td>• Specific benefits that sub-projects of P135 bring to women/men (access to resources: funds, sciences and techniques, materials for production...).</td>
</tr>
<tr>
<td>• Employment support, generating income for women/men in activities related to infrastructure and support in production development and livelihood diversification.</td>
</tr>
<tr>
<td>• Capacity building for women: Number of women works in community supervision board, project management unit... increased in comparison with that of last year.</td>
</tr>
<tr>
<td>• Improving women’s time use quality, e.g. reducing time for doing unpaid work including unpaid care work.</td>
</tr>
</tbody>
</table>

Photo: UN Women Viet Nam/Hoang Hiep
REPORT ON IMPLEMENTATION RESULTS OF THE PLAN OF SUB-PROJECT 3 ON CAPACITY BUILDING

(Year 201..., Province X)

<table>
<thead>
<tr>
<th>No</th>
<th>Content</th>
<th>Scale</th>
<th>Unit</th>
<th>Quantity</th>
<th>Expense</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>TRAINING AND CAPACITY BUILDING FOR OFFICIALS AT GRASSROOTS LEVEL AND THE COMMUNITY</td>
<td>class</td>
<td></td>
<td>20</td>
<td>4,236,300,000</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Supervision skills in construction and investment monitoring of infrastructure project</td>
<td>class</td>
<td></td>
<td>04</td>
<td>805,523,000</td>
<td>xxx</td>
</tr>
<tr>
<td></td>
<td>- Total 252 trainees: The most disadvantaged communes, safety zone communes: 126 trainees/63 communes; Communes in Zone II: 111 trainees/37 communes; Districts: 12 persons/6 districts; Province: 3 persons; - Duration: 4 days/class</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Bidding, public bidding and implementation skills of bidding package assigned to public for construction by specialized mechanism.</td>
<td>class</td>
<td></td>
<td>02</td>
<td>462,417,000</td>
<td>xxx</td>
</tr>
<tr>
<td></td>
<td>- Total 150 trainees: The most disadvantaged communes, safety zone communes: 63 trainees/63 communes; Communes in Zone II: 74 trainees/37 communes; Districts: 12 persons/6 districts; Province: 1 person; - Duration: 4 days/class</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Formality sequences of construction profile and the operation, maintenance of the infrastructure</td>
<td>class</td>
<td></td>
<td>04</td>
<td>797,685,000</td>
<td>xxx</td>
</tr>
<tr>
<td></td>
<td>- Total 252 trainees: The most disadvantaged communes, safety zone communes: 126 trainees/63 communes; Communes in Zone II: 111 trainees/37 communes; Districts: 12 persons/6 districts; Province: 3 persons; - Duration: 4 days/class</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>No</td>
<td>Content</td>
<td>Scale</td>
<td>Unit</td>
<td>Quantity</td>
<td>Expense</td>
<td>Notes</td>
</tr>
<tr>
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</tr>
<tr>
<td>4</td>
<td>Guidance on profile formality sequences and implementation process in support of production development, livelihood diversification and scaling up poverty reduction models.</td>
<td>- Total 252 trainees: The most disadvantaged communes, safety zone communes: 126 trainees/63 communes; Communes in Zone II: 111 trainees/37 communes; Districts: 12 persons/6 districts; Province: 3 persons;</td>
<td>class</td>
<td>04</td>
<td>930.055.000</td>
<td>xxx</td>
</tr>
<tr>
<td>5</td>
<td>Leadership, management, operation skills and implementation process for infrastructure investment in the most disadvantaged communes and safety-zone communes.</td>
<td>- Total 216 trainees: Commune: 100 trainees/100 communes; District: 12 persons/6 districts; Province: 4 persons;</td>
<td>class</td>
<td>04</td>
<td>814.216.000</td>
<td>xxx</td>
</tr>
<tr>
<td>6</td>
<td>Capacity building for production development managers; planning process for socio-economic development and participation of the community at commune level.</td>
<td>- Total 216 trainees: Commune: 100 trainees/100 communes; District: 12 persons/6 districts; Province: 4 persons;</td>
<td>class</td>
<td>02</td>
<td>426.404.000</td>
<td>xxx</td>
</tr>
</tbody>
</table>

**II LEARNING EXPERIENCES IN MANAGEMENT OF PROGRAMME 135**

<table>
<thead>
<tr>
<th>Batch</th>
<th>Content</th>
<th>Scale</th>
<th>Unit</th>
<th>Quantity</th>
<th>Expense</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Batch 1: Study tour for experiences learning in management of P135 in Southern provinces.</td>
<td>- Number of trainees: 20. Duration: 15 days - Participants who will implement P135 are at provincial, district and commune levels.</td>
<td>batch</td>
<td>1</td>
<td>317.415.000</td>
<td>xxx</td>
</tr>
<tr>
<td>2</td>
<td>Batch 2: Study tour for experiences learning in management of P135 in Southern provinces.</td>
<td>- Number of trainees: 19. Duration: 7 days - Participants who will implement P135 are at provincial, district and commune levels.</td>
<td>batch</td>
<td>1</td>
<td>153.285.000</td>
<td>xxx</td>
</tr>
</tbody>
</table>

**Total** | | | | | 4.707.000.000 |
Which gender contents need to be clarified in the above-mentioned report on implementation results in the budget liquidation process?

• Do implementation results provide specific and separate data on participation levels of women and men?

• Does the assessment result of expenditure efficiency for sub-project activities analyse the differences in how women and men benefit from the activities? If the analysis is not required now, how can it be added later?

• What are the gender issues related to the implementation of the above plan? (subjects, composition, quantity, content, training needs)

• How to ensure gender equality in participation and benefit from capacity-building activities? (measures to encourage the participation, regulations, methods of organization)

• Which of the implemented activities promote gender equality? (including direct activities of gender equality and gender mainstreaming). If these activities are not implemented yet, how can they be added to the workplan of the following year?

**Table 24: Gender mainstreaming in Results Report on effective implementation of budget expenditure**

<table>
<thead>
<tr>
<th>Gender mainstreaming in Results Report on effective implementation of budget expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>(for capacity-building sub-project)</td>
</tr>
<tr>
<td>• Clarifying participants, participation level (percentage of men, women by ethnicities)</td>
</tr>
<tr>
<td>• Need assessment: Identifying men’s and women’s needs</td>
</tr>
<tr>
<td>• Content: Level of meeting expectation and concerns of women and men on capacity building</td>
</tr>
<tr>
<td>• Method: Languages, places, convenient times for women</td>
</tr>
</tbody>
</table>
Photo: UN Women Viet Nam/Le Tan Thanh