

GENDER RESPONSIVE BUDGETING IN VIET NAM

Hanoi, 2015

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This report presents the findings of a study conducted by the Centre for Women in Politics and Public Administration (WiPPA), Ho Chi Minh National Academy of Politics, for the United Nations Entity for Gender Equality and the Empowerment of Women (UN Women) Viet Nam. The study and report were led and authored by Pham Thu Hien (WiPPA) and Nguyen Huu Minh (Institute for Family and Gender Studies). The report has drawn extensively on the contribution of many individuals and organizations. The research team received thoughtful guidance and great technical assistance from UN Women, including Ms Shoko Ishikawa – Viet Nam Country Representative; Ms Vu Phuong Ly – Programme Specialist; Ms Yamini Mishra – Regional GRB Specialist; and Ms Navanita Sinha – Research Analyst.

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**Centre for Women in Politics and Public
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**United Nations Entity for Gender Equality and the
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Gender Responsive Budgeting in Viet Nam

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United Nations Entity for Gender Equality and the Empowerment of Women (UN Women)

Viet Nam Country Office

304 Kim Ma Street, Ba Dinh District, Hanoi, Viet Nam

Tel: +84 4 3850 0100

Fax: +84 4 3726 5520

Website: www.unwomen.org

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ACRONYMS AND ABBREVIATIONS

CEBA	“Strengthening the capacities of the National Assembly and People’s Councils in Viet Nam in examination, decisions and oversight of State Budget” project
CFAW	Committee for the Advancement of Women
CFBA	Committee for Financial-Budgetary Affairs
CIDA	Canadian International Development Agency
DFID	Department for International Development, UK
DOLISA	Department of Labour, Invalids and Social Affairs
GE	Gender Equality
GED	Gender Equality Department
GEL	Gender Equality Law
GRB	gender responsive budgeting
GSO	General Statistics Office
ILO	International Labour Organization
MDG	Millennium Development Goal
MOCST	Ministry of Culture, Sport and Tourism
MOET	Ministry of Education and Training
MOF	Ministry of Finance
MOH	Ministry of Health
MOHA	Ministry of Home Affairs
MOLISA	Ministry of Labour, Invalids and Social Affairs
MPI	Ministry of Planning and Investment
MTAP	Medium-Term Action Plan of the Financial Sector 2014–2016
NCFAW	National Committee for the Advancement of Women
NGO	Non-Governmental Organization
NPGE	National Programme on Gender Equality 2011–2015
NSGE	National Strategy on Gender Equality 2011–2020
ODA	Official Development Assistance
PCSA	Parliamentary Committee for Social Affairs
UNDP	United Nations Development Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNICEF	United Nations Children’s Fund
UNIFEM	United Nations Development Fund for Women
UN Women	United Nations Entity for Gender Equality and the Empowerment of Women
USD	United States Dollar
VND	Vietnamese Dong
VWU	Vietnam Women’s Union
WiPPA	Centre for Women in Politics and Public Administration

CONTENTS

Acknowledgements	i
Acronyms and Abbreviations	ii
Chapter I: Introduction	1
1.1 Background	1
1.2 Study objectives	3
1.3 Methodology	3
1.4 Structure of the report	7
1.5 Limitations of the study	7
Chapter II: Summary of Findings and Recommendations of the 2009 UNIFEM GRB Scoping Study Report	9
2.1 The 2009 Report’s Recommendations	10
2.2 GRB capacity development strategy proposed in 2009	14
Chapter III: Main findings of the current study	17
3.1 Key achievements and enabling factors to support GRB in Viet Nam	17
3.2. Initial efforts to carry out GRB in Viet Nam	24
3.3 Challenges for GRB implementation in Viet Nam	24
Chapter IV: Suggestions for a GRB Roadmap in Viet Nam	37
4.1 Comments on recommendations in the 2009 Report	37
4.2 Recommended roadmap for GRB implementation in Viet Nam	38
Appendix 1: References	49
Appendix 2: List of key documents reviewed	51

CHAPTER I:

INTRODUCTION

1.1. BACKGROUND

Viet Nam has made significant progress in gender equality during the past few decades, including improvements to policies, legal frameworks and the national institutional mechanism on gender equality and the advancement of women. This progress has been reflected in diverse areas of society, including education and training, the economy, employment, health care, labour and political participation.

Although the Government at all levels has made great efforts to follow and act in the spirit of the Gender Equality Law 2006 (GEL) and the National Strategy on Gender Equality (NSGE) 2011–2020, efforts towards gender equality and the advancement of women continue to face challenges, however, including emerging ones in the context of global integration. Violence against women and girls as well as the sex ratio imbalance at birth remain significant concerns within Vietnamese society. Meanwhile, challenges in informal sector employment, climate change impacts and social security system access limitations have affected the lives of a large proportion of the country's population, the majority of whom are women and the poor.¹ Social inequalities - with ethnic minorities and marginalized and disadvantaged groups those most impacted - are emerging and becoming more visible. Women's representation in politics and decision-making, especially in leadership and management positions in public institutions from local to central levels, has not been commensurate with improved gender equality in education and the economy. Persistent gender stereotypes, exacerbated by media messaging reinforcing the traditional roles of women and men, remain barriers to changing society's perceptions of gender equality.

International experience shows that gender mainstreaming in laws and policies is an effective approach to promoting gender equality. In Viet Nam, the GEL stipulates gender mainstreaming in the formulation of legal documents. The revised Law on Promulgation of Legal Documents, approved in June 2015, defines the responsibility of the Parliamentary Committee for Social Affairs (PCSA) as to appraise and verify the mainstreaming of gender equality issues in draft laws, ordinances and draft resolutions (article 69). However, the real extent to which gender mainstreaming takes place in the formulation and implementation of legislation as well as of government programmes and projects remains limited due to lack of adequate resource allocation and shortage of expertise.

One solution to these challenges is gender mainstreaming in the government budget process or gender responsive budgeting (GRB), a key accountability tool to monitor and facilitate implementation of government gender equality commitments. Many countries around the world have already introduced GRB. The "Political Declaration on the Occasion of the

¹ World Bank 2011; UN Women and MOLISA 2013.

CHAPTER I: INTRODUCTION

Twentieth Anniversary of the Fourth World Conference on Women” indicates that to ensure the full, effective and accelerated implementation of the Beijing Declaration and Platform for Action and the outcome documents of the twenty-third special session of the General Assembly, further concrete actions are needed that include the mobilization of financial resources from all sources, including domestic resource mobilization and allocation.² In its concluding observations on the combined seventh and eighth periodic reports of Viet Nam (24 July 2015), the Committee on the Elimination of Discrimination against Women also highlighted that implementation of laws and policies remains weak due to the lack of accountability mechanisms and insufficient human, technical and budgetary resources.³

In 2009, UN Women (then the United Nations Development Fund for Women, UNIFEM) conducted a scoping mission in Viet Nam that mapped and assessed options as well as strategic entry points for work on GRB in the country. The mission resulted in a report (hereinafter referred to as the 2009 Report) with 11 recommendations.⁴ However, these recommendations were not pursued due to lack of a conducive environment at that time.

In the past five years, UN Women in Viet Nam has assisted the Government with the development of the NSGE and National Programme on Gender Equality 2011–2015 (NPGE), supported capacity assessment of government personnel with key responsibilities to implement gender equality strategies and plans and developed practical tools for use by these personnel. However, the national review of 20 years implementation of the Beijing Platform for Action conducted in 2014 revealed that budget allocations have not corresponded with specific tasks and activities outlined in the NPGE and NSGE.⁵ It has also been found that, outside this Programme and Strategy, there is no monitoring and reporting of how sectoral action plans to promote gender equality have been resourced.

In June 2015, the National Assembly approved revisions to the State Budget Law and Law on Promulgation of Legal Documents. The most notable change in the former in the context of this study is that gender equality has been included as one of the principles for state management of budgets. According to a resolution by the National Assembly Standing Committee on aligning existing laws with the 2013 Constitution, the GEL will be also revised during the 14th term of the National Assembly (2016–2021). These provide suitable legal environment to put forward GRB recommendations.

Tracking investments in gender equality and women’s empowerment through GRB is one of the most effective ways to assess accountability for gender equality commitments. It is for this reason that UN Women in Viet Nam has decided to revisit the 2009 Report’s recommendations, validate their relevance six years later and identify current opportunities to introduce GRB as a tool to further support the Government’s efforts to realize gender equality.

² United Nations Economic and Social Council 2015.

³ Committee on the Elimination of Discrimination against Women 2015.

⁴ UNIFEM 2009a.

⁵ MOLISA 2014.

1.2. STUDY OBJECTIVES

- Identify current opportunities to introduce GRB in Viet Nam
- Review and analyse the appropriateness of the findings and recommendations provided in the 2009 Report

1.3. METHODOLOGY

1.3.1. What is ‘Gender responsive budgeting’?

GRB in this report is understood as “the process of planning and budgeting of the Government in an attempt to promote gender equality and to exercise women’s rights. The process requires the identification and reflection of essential interventions to address gender issues in policies, plans and budgets of sectors/fields and of the Government. GRB also aims to analyse gender-disaggregated impacts on domestic policies on resource collection and allocation as well as ODA [official development assistance] sources.”⁶

In current materials related to gender equality and budgeting used by the Government, academia and non-governmental organizations (NGOs) in Viet Nam, different terms – such as ‘gender budgeting’, ‘gender responsive budgeting’, ‘gender-sensitive budgeting’, ‘gender equality budgeting’ and ‘gender mainstreaming in budget resolutions’ – are used interchangeably to describe a specific budget line for gender equality and the advancement of women activities, such as “the budget for Committee for Advancement of Women (CAW) operations”.⁷ Thus, first of all, it is necessary to identify a Vietnamese terminology that best reflects the real nature of mainstreaming gender into budget processes. This report uses the term *Ngan sach co tinh den yeu to gioi* for gender responsive budgeting rather than *Ngan sach gioi* (gender budget) or *Ngan sach nhay cam gioi* (gender-sensitive budgeting).

GRB is an integral part of results-oriented performance budgeting and budgetary processes to promote gender equality. Its objectives can differ based on the social and political context of a country and its institutional arrangements. However, most commonly, the objectives of GRB are to: (i) raise awareness among stakeholders of gender issues and impacts embedded in budgets and policies, (ii) make governments accountable for translating their gender equality commitments into budgetary commitments and (iii) change budgets and policies to promote gender equality.⁸

⁶ UNIFEM 2009b

⁷ The National Committee for the Advancement of Women in Vietnam (NCAW), previously known as the National Committee for the Decade of Women in Viet Nam (founded in 1985), was established in 1993. This is a government inter-sectoral collaboration organization, tasked to study and coordinate resolving inter-sectoral issues related to the advancement of women nationwide. Currently, the MOLISA is the standing agency of the NCAW and the Minister is the NCAW Chair. Members of the committee comprise Vice Ministers and equivalent titles from various ministries, sectors and central agencies.

⁸ Sharp 2003.

A number of analytical methods and tools have been developed over the years to integrate a gender perspective into national budgets, in terms of both public expenditure and revenue collection. Rhonda Sharp, who was part of the pioneering efforts of GRB in Australia, highlighted three spending categories in a budget that can determine how women benefit from public sector expenditure: (i) expenditure specifically identified as gender-based such as a maternal health programme, (ii) equal opportunity expenditure designed to change the gender profile of a workforce and (iii) mainstream expenditure. Gender responsive budgeting is especially effective in analysing the third category, which accounts for the vast majority of a government's budget expenditure.⁹ A range of tools exists to integrate gender into budget decision-making (see Table 1).

⁹ Ibid.

Table 1: GRB analytical tools

GRB tool	Description
Gender-aware policy appraisal	Examines the assumption that policies are 'gender-neutral' in their effects and asks instead what are the ways in which policies and their associated resource allocations are likely to reduce or increase gender inequalities
Gender-disaggregated beneficiary assessment	Used to ask actual or potential beneficiaries of both sexes the extent to which government policies and programmes match their priorities or needs
Gender-disaggregated public expenditure incidence analysis	Compares public expenditure for a given programme to reveal the distribution of expenditure between women and men, girls and boys
Gender-disaggregated analysis of the impacts of the budget on time-use	Looks at the relationship between the national budget and the way time is used in households. It ensures that the time spent by women in unpaid work is accounted for in policy analysis. It relies on time-use studies implemented at national level.
Gender-aware medium term economic policy framework	Aims to incorporate gender into economic models on which medium-term economic frameworks are based
Gender-aware budget statement	Requires a high degree of commitment and coordination throughout the public sector as ministries or departments undertake an assessment, using a variety of indicators, of the gender impacts of their line budgets and how expenditure affect gender equality. Examples of such indicators include: <ul style="list-style-type: none"> • Share of total expenditure targeted to gender equality programmes • Gender balance in public sector employment • Share of expenditure devoted to women's priority needs from public services • Share of expenditure on income transfers devoted to women's priorities • Gender balance in business support provided by ministries of trade and industry • Gender balance in public sector contracts • Gender balance of government committees • Gender balance in training programmes
Gender-disaggregated tax incidence analysis	A research technique that examines direct and indirect taxes to calculate how much taxation is paid by different individuals or households

Source: Adapted from Budlender et al. 2002.

1.3.2. Methods of data collection

a) Literature review

The study team first reviewed and analysed the context, findings and recommendations put forward in the 2009 Report to allow for a comparison with current practices and verify its recommendations. In general, the 2009 Report provided comprehensive recommendations ranging from capacity building to fostering transparency regarding gender equality objectives in policies, budgets and government accountability.

Other documents reviewed included legal documents concerning budgets, the budget process and gender equality, reports from Government/ministries/sectors, project documents on budgeting and finance supported by foreign organizations, gender mainstreaming initiatives in budgeting and financial policies, and international GRB documents. The goal was to explore the efforts and initial results and challenges in the application of GRB in Viet Nam. (A list of reviewed documents is attached in Appendix 2.)

b) Interviews

To supplement information from the literature review, interviews were conducted with: (i) central ministries/sectors and agencies such as the Ministry of Labour, Invalids and Social Affairs (MOLISA), Ministry of Finance (MOF), Ministry of Education and Training (MOET), Ministry of Planning and Investment (MPI), PCSA and the Vietnam Women's Union (VWU); and (ii) international organizations, donors and international and local NGOs, including the United Nations Development Programme (UNDP), the Australian Embassy, Oxfam UK and the Centre for Education, Promotion and Empowerment of Women (CEPEW).

The interviews focused on the following questions:

- What is your understanding of 'GRB'?
- Is GRB applied in the activities of agencies and organizations within the budget process? If so, how? If not, why not?
- What are the benefits and challenges of GRB application in Viet Nam?
- What are your recommendations for a GRB implementation roadmap in Viet Nam?

c) Comments from experts

During the process of conducting this research, technical feedback was provided by UN Women, and the research team also took into account comments from numerous gender and finance specialists. A workshop was organized to obtain comments for finalization of the report.

4. STRUCTURE OF THE REPORT

This report is comprised of four parts:

- (i) Introduction: This section provides a country-specific context as well as the objectives and methodology of the study.
- (ii) Summary of findings and recommendations of the 2009 Report: Key findings and recommendations of the 2009 Report are included as background information for understanding the analytical framework and recommendations of the current study.
- (iii) Main findings of the current study: Based on the literature review and interviews – which have been synthesized and analysed – this section outlines the key achievements and enabling factors that support GRB in Viet Nam, initial efforts to put GRB into place and challenges for its implementation in the country.
- (iv) Suggestions for GRB entry points: The 2009 Report recommendations are reviewed here based on the current context and findings, and further recommendations are provided. A roadmap is outlined for the next two-year phase and subsequently to 2020.

1.5. LIMITATIONS OF THE STUDY

The study had a central-level focus, hence engagement with the local level (provincial and district) stakeholders and an analysis of related documents were not undertaken.

The lack of sex-disaggregated data proved a significant challenge for this report despite government regulations on gender statistics. For example, their absence in policy analysis and impact studies makes it difficult to know how women and men benefit differently from a policy/programme. This hinders the ability both to effectively budget and to gather evidence on the impacts of gender responsive budgeting. There were also challenges with accessing information on how budgeting takes place and how gender equality considerations are integrated into budget-making processes.

CHAPTER II.

SUMMARY OF FINDINGS AND RECOMMENDATIONS OF THE 2009 UNIFEM GRB SCOPING STUDY REPORT

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SUMMARY OF FINDINGS AND RECOMMENDATIONS OF THE 2009 GRB SCOPING STUDY REPORT

The 2009 Report was developed on the basis of existing documents at that time and interviews conducted with individuals and agencies including the UK Department for International Development (DFID), International Labour Organization (ILO), UNDP, United Nations Children's Fund (UNICEF), UNIFEM Viet Nam, United Nations Population Fund (UNFPA) and a number of Vietnamese ministries and sectors, including the then Institute for Financial Science (in the MOF, now the Institute for Finance) and the Department of Gender Equality (in MOLISA).

The 2009 Report's purpose was to map and assess the options and recommend the most strategic and effective way forward for work on GRB in Viet Nam. It provided an overview of the country-specific context and analysed opportunities and challenges for public sector GRB. It examined whether an enabling environment for GRB existed in Viet Nam by asking questions about (i) the level of national ownership and political will for GRB, (ii) the existence of partnerships and alliances to pursue GRB in a sustained manner, (iii) GRB capacities in key institutions, (iv) planning and budgeting processes conducive to GRB and (v) budget structures and formats.

The conclusion of the study was that the environment in Viet Nam at that time was not conducive to the introduction of GRB. It was observed that the capacity of the MOF, MPI, National Committee for the Advancement of Women (NCFAW) and VWU was not sufficient to promote GRB and budget processes were not participatory. It indicated that further research and awareness-raising was required before GRB could be introduced more broadly into the country's public sector.

2.1. THE 2009 REPORT'S RECOMMENDATIONS

The 2009 Report¹⁰ nevertheless provided 11 recommendations for the development of GRB capacity in Viet Nam, noting that “changes to the management of the economy and future changes to the management and delivery of government programmes indicate that the environment for GRB will become more positive over the coming years”.¹¹

Recommendation 1: Gender equality budget guidelines

Budget guidelines identify the priorities and content of the annual State Budget. Inclusion of a requirement to specify the gender impact of the proposed budget in the guidelines would create an enabling environment for working with ministries, agencies and provinces to make the budget gender responsive. The 2009 Report recommended the development of capacity and strategy for MOLISA to more effectively engage with the MOF in drafting gender equality budget guidelines for each annual budget.

Recommendation 2: GRB in ‘Strengthening the capacities of the National Assembly and People’s Councils in Viet Nam in examination, decision and oversight of State Budget Phase II project (CEBA II)’, managed by UNDP

At every stage of the budget cycle, elected officials consider the budget. Awareness of GRB by provincial and national level Budget Committees would facilitate an informed discussion of the budget in the final stages and provide the opportunity for dialogue in relation to its gender impact. At the time of the 2009 study, UNDP was managing the CEBA II project aimed at improving the capacity of elected representatives to have oversight on and make decisions about the budget. The Report recommended ensuring that GRB was adopted as the methodology for mainstreaming gender in CEBA II, which included ‘Gender mainstreaming in the budget process’ as Output A6.

Recommendation 3: GRB capacity development in the VWU

The development of GRB globally has been dependent on a robust civil society where NGOs and other interest groups advocate for gender equality, both directly to government and through public debate. Given Viet Nam’s context, the 2009 Report recommended that capacity development should be undertaken within the VWU using the gender-aware policy appraisal tool, to raise VWU officials’ awareness of GRB in supporting the Government to implement the Gender Equality Law (GEL).

¹⁰ UNIFEM 2009a.

¹¹ Ibid., p. 16.

Recommendation 4: Education sector GRB case study

Sectoral analysis of the budget from a gender perspective provides a package of information and strategies to open a dialogue with government on the relative position of women and girls, men and boys, in relation to a stated policy objective and expenditure outcomes. Given that the Government has a policy commitment to gender equality through the GEL and Millennium Development Goals (MDGs) 2 and 3, as well as a requirement that 20 per cent of the budget at every level of government must be allocated to education, the study concluded that an analysis of the expenditure on education could generate interest from the Government. Therefore the Report recommended that UNIFEM, UNICEF and the United Nations Educational, Scientific and Cultural Organization (UNESCO) collaborate on an analysis of outcomes for women and men, girls and boys, in the education sector in one province using Budlender and Hewitt’s five-step GRB¹² approach and supported by additional research on strategies for change.

Recommendation 5: Development of national GRB capacity

In conjunction with the GRB case study in the education sector and capacity development of MOET, and given the imminent reform of the financial planning and expenditure system and adoption of a performance budgeting system throughout Viet Nam expected at the time of the study in 2009, the Report recommended giving immediate priority to the development of GRB capacity in the two agencies responsible for performance budgeting: the MPI and MOF. More specifically, the study recommended GRB capacity development in national partners would be targeted at:

- MOF, MOET and MPI at national level through current and future donor projects such as the Public Finance Management Reform Project, Programme 135 (P135) and Financial Policy Analysis Project.¹³
- MOET at national and provincial levels in targeted provinces – such as Ha Nam, which was one of the provinces where the Canadian Government was supporting GRB work in the education sector, and P135 provinces - and aligned with the rollout of CEBA II in the provinces
- NCFAW and VWU staff, who should be trained and mentored in GRB by engagement as counterparts with international advisers leading the GRB process

¹² Budlender and Hewitt 2003. The five steps are: (i) analysing the situation of women, men, girls and boys; (ii) assessing the gender-responsiveness of policies; (iii) assessing budget allocations; (iv) monitoring spending and service delivery; and (v) assessing outcomes (p. 80).

¹³ P135 was established in 1998 to implement government policies targeting the most vulnerable communes.

Recommendation 6: Sex-disaggregated database

A fundamental requirement in undertaking GRB work is the ability to measure the differential impact of a programme on women and men, boys and girls. This requires that data be available in a sex-disaggregated format. In 2009, as part of the UN Joint Programme on Gender Equality, a project to support the General Statistics Office (GSO) with the development of a sex-disaggregated database was on-going. The 2009 Report therefore recommended that:

- A joint programme with GSO remain a high priority
- The GSO prioritize development of an education sector sex-disaggregated database to support GRB in the education sector in line with Recommendation 4
- Support be sought from the donor community to extend the GSO project to establish a Gender Indicators Online component

Recommendation 7: GRB capacity development and training programme

The 2009 Report observed that there were misunderstandings and limited experience around GRB and recommended that GRB capacity needed to be developed at all levels in order for this to be implemented. It emphasized the need for sufficient local capacity to respond to requests for support and technical assistance, and it recommended development of national expertise through a long-term GRB capacity development and training programme that would include mentoring, workshops, study tours and on-the-job training as well as formal and intensive GRB training courses. More specifically, the study suggested that UNIFEM should:

- Design a targeted GRB training programme resourced and implemented as part of the overall GRB capacity development programme
- Coordinate implementation and updating of the training programme
- Consolidate the range of capacity development needs identified in the study and develop a priority ranking for implementation
- Design and monitor implementation of a GRB capacity development programme in One UN Viet Nam

Recommendation 8: Gender awareness social budgeting model

At the time the 2009 study was conducted, the ILO was developing a project on introducing social budgeting as a social policy tool. Social budgeting is a key area where the selection of the social protection model needs to be informed by an analysis of the gender impact of alternative models. GRB is the key tool for measuring the gender impact and informing the selection of a model that promotes gender equality in the delivery of the programme. It allows the unpaid care work of women to be recognized in the formulation of the models and ultimate adoption of the social protection policy and programme. The study thus recommended that ILO and UNIFEM collaborate on the design of the project to develop a social budgeting model for Viet Nam that used a gender-aware methodology.

Recommendation 9: GRB capacity development in MOLISA

Given the central role played by MOLISA in relation to the GEL, partnering with its Gender Equality Department (GED) was identified as a priority in relation to developing awareness and capacity around GRB as a strategy to support the Government in achieving its commitment to gender equality. Capacity building of GED staff would assist them to monitor the commitment of line and provincial agencies to the achievement of gender equality. Because ILO already had plans to work with GED in 2009 using its gender mainstreaming toolkit, which included some introductory training on GRB, the Report recommended that ILO and UNIFEM liaise on the development and implementation of a gender mainstreaming capacity-building programme for GED, with particular attention to GRB concepts, tools and strategies to advocate for GRB in Government.

Recommendation 10: GRB skills in the MOF Financial Policy Analysis Project

In 2009, the Country Economy Unit of UNDP partnered with the MOF in the Financial Policy Analysis (FPA) project. This project provided policy advice to the Minister of Finance and included a research programme. It represented a key entry point for raising awareness about the role of GRB with both the Minister of Finance and key MOF staff. Given the role and status of the FPA, the Report recommended that UNIFEM should hold discussions with the UNDP Country Economy Unit to develop GRB awareness and skills in the project.

Recommendation 11: Mandatory collection of sex-disaggregated data

As mentioned under Recommendation 6, without sex-disaggregated data it is not possible to undertake a GRB, to reliably monitor or evaluate a project or to report on the project impact. Advocacy needs to be undertaken within One UN and with all donors to ensure that data are collected, presented and analysed in a sex-disaggregated format. Once the collection, analysis and presentation of sex-disaggregated data become a habit, the introduction of GRB can become a reality. The Report recommended that UNIFEM develop a strategy for collection, analysis and reporting of all data in a sex-disaggregated format and make this a binding requirement for key donor projects from January 2009.

2.2. GRB CAPACITY DEVELOPMENT STRATEGY PROPOSED IN 2009

The 2009 Report prioritized the 11 recommendations and proposed a three-phase strategy to implement them over a 10-year period to develop GRB capacity in Viet Nam.



In Phase I, the study recommended that priority in the first three years be given to:

- (i) Ensure sex-disaggregated data become available through government and donor projects and programmes
- (ii) Develop a GRB education sector case study in Viet Nam at national and provincial levels
- (iii) Use the GRB process in the education sector as a training and capacity development opportunity to engage officials in national and provincial agencies on the use of GRB as a budget monitoring tool
- (iv) Develop GRB capacity in MOLISA's Gender Equality Department (GED), the agency responsible for monitoring the GEL

The education sector was recommended as a focus because development interventions were successfully aligned with country priorities. As mentioned above, the Government had regulated that 20 per cent of national, provincial and district budgets be allocated to education, education for girls is a key contributor to women's empowerment and MDGs 2 and 3 are related to education outcomes.

The three-year Phase II was focused on consolidation of Phase I activities, development of a gender indicators online project to support the rollout of GRB in additional sectors and regions, and an expansion of the capacity development programme to more sectors, agencies and regions.

By Phase III, it was assumed sex-disaggregated data would be routinely collected and available and that the new public sector budget and expenditure management system being piloted by a number of ministries at that time would be rolled out nationwide.¹⁴ It was anticipated that the groundwork laid in Phases I and II would have created an enabling environment for GRB across sectors and agencies.

¹⁴ This pilot, however, stopped due to a number of reasons (see section 3.3.4 on the budgeting process).

The Report provided options for resourcing the GRB programme in Phase I, which focused on the use of short-term international technical inputs and coordination to provide capacity building, mentoring and an institutional framework for the rollout of GRB. The GRB programme was premised on the design of a comprehensive GRB training and capacity development plan to complement projects identified in each phase.

CHAPTER III.

MAIN FINDINGS OF THE CURRENT STUDY

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3.1. KEY ACHIEVEMENTS AND ENABLING FACTORS TO SUPPORT GRB IN VIET NAM

This study found that the Government has been making efforts to allocate budgets for activities to promote gender equality and the advancement of women.¹⁵ The GEL adopted in 2006 includes a provision on mainstreaming gender equality issues in legal documents (article 21) and promises allocation of the State Budget for gender equality activities (article 24). It requires identifying gender issues in the domain regulated by the legal document, assessing the different impacts of the law on women and men when promulgated and defining the responsibilities of agencies and organizations and the resources required, including financial resources, for addressing gender issues within the scope of the law. In conformity with article 24, the MOF enacted Circular No.191/2009/TT-BTC in 2009 to guide the management and use of budgets for gender equality and advancement of women activities. This has created a legal corridor to facilitate GRB as well as improve the awareness of state workers and society on GRB.

Box 1. Guidance of management and budget use for gender equality and the advancement of women

- The budget for gender equality (GE) activities and the advancement of women includes budgets allocated by the state, volunteer individuals and organizations and other legitimate sources
- The allocated budget for GE activities in organizations that use the State Budget is based on their annual budget estimation
- GE activities for budget allocation are (i) the development of normative documents in the field of GE and the advancement of women; (ii) communication and education on GE; (iii) workshops and training on GE and the advancement of women; (iv) monitoring implementation of programmes, policies and plans on GE; (v) specific support to women (e.g., support to enable women with children under 36 months to participate in training); (vi) review of normative documents on GE; and (vi) other activities, e.g., making publications, buying books/documents/newspapers.

(extracted from MOF Circular No.191/2009/TT-BTC – 2009)

¹⁵ MOLISA 2014.

The establishment of a state management gender equality structure has also provided human resources to undertake gender equality activities. According to the Law on the Promulgation of Legal Documents, National Assembly resolutions are also normative documents issued to decide socio-economic development tasks and State Budget formulation and allocations. The requirement for gender mainstreaming in these resolutions is a legal tool to help ministries, sectors and localities allocate, formulate and manage funds to execute gender equality and the advancement of women work in their respective units and localities on an annual basis.¹⁶

The following sections provide further details on government efforts to prioritize gender equality and allocate dedicated resources.

3.1.1. Budgets for gender equality and advancement of women activities

The National Strategy on Advancement of Women for the 2001–2010 period promised “allocation of funds for fulfilling the strategy’s objectives through relevant strategies [and] national targeted programmes” and that “this fund will be incorporated in the annual budget expenditure estimates of central ministries, sectors and localities”.¹⁷ The MOF was assigned the responsibility to lead and coordinate with relevant ministries, sectors and localities to formulate annual financial plans and provide guidance on the use of funds for implementing the strategy’s objectives and tasks. The guidelines on the formulation of budgets for gender equality activities have been sustained in line with NSGE 2011–2020 (Decision No. 2351/QD-TTg dated 24 December 2010). Regarding gender equality activity budgeting requirements, the MOF takes the lead and coordinates with the MPI to allocate budgets for gender equality programmes and projects based on the capacity of the annual State Budget. After approval, the MOF guides, inspects and supervises the use of funding under State Budget Law regulations as well as other pertinent legislative regulations.

To fulfil these requirements, funding for the execution of national gender equality objectives has been included in recurrent expenditure estimates of ministries, sectors and localities in accordance with the current decentralization of the State Budget.¹⁸ Furthermore, the state separately allocates a specific budget to ministries, sectors and localities for regular activities of NCFAW and CFAWs with an average amount of VND 90 million (USD 4,500) per year per ministry.¹⁹ Since 2008, MOLISA has allocated funding for the execution of state-managed gender equality tasks nationwide.

In addition to budget allocation for NCFAW/CFAW activities, the NPGE 2011–2015 (Decision No. 1241/QD-TTg dated 22 July 2011) was approved and enacted by the Government with five component projects and a total committed budget of VND 955 billion (USD 50 million).²⁰ A report from MPI showed that after nearly three years’ implementation of the NPGE, i.e., by the end of 2013, the Government had allocated VND 100 billion (USD 4.7 million),

¹⁶ Mainstreaming gender equality issues in legal documents is stipulated in article 21 of the Gender Equality Law.

¹⁷ National Committee for Advancement of Women 2001.

¹⁸ MOF Circular No 191/2009.

¹⁹ Includes a budget for training, meetings and monitoring the implementation of planned gender equality activities.

²⁰ According to the State Expenditure Proposal in 2011 (Appendix 04/CKTC-NSNN-MOF), total expenditure for development investment in 2011 was VND 152,000 billion, with a budget for five component projects accounting for 0.13 per cent of total expenditure for development investment annually.

accounting for 10.5 per cent of the total budget to central and local levels to implement projects under this NPGE. Of this total amount, VND 27.76 billion (27.76 per cent) went to MOLISA, the Ministry of Home Affairs (MOHA), the Ministry of Culture, Sport and Tourism (MOCST) and the Committee for Ethnic Minorities Affairs (CEMA) at the central level and VND 72.24 billion (72.24 per cent) to the 63 provinces and cities.²¹

International organizations have been another source of funding to directly promote gender equality activities in Viet Nam. As reported by the MPI on ODA mobilization, the country was able to mobilize USD 13.8 million (VND 278 billion) from development partners during 2009–2012 for gender equality and women’s empowerment projects.

Even though these funds may not have been allocated based on any particularly GRB methodology, it is worth noting that the Government has been allocating specific budgets for activities to promote gender equality goals.

3.1.2. Integration of gender equality issues in the formulation of legal and policy documents

In line with GEL article 21 requiring gender mainstreaming in the formulation of legal documents, since 2007 gender equality has been given more attention in legal documents and sub-law regulations. The Viet Nam Constitution (first developed in 1946 with further amendments and supplements in 1959, 1980 and 1992 and comprehensively revised in 2013) as well as specialized laws such as the Law on Domestic Violence Prevention and Control (2007), the Anti-Human Trafficking Law (2012), the Labour Code 2012 and the Employment Law 2013 are providing stronger legal protection for women. For example, the Labour Code 2012 has increased maternity leave from four to six months. According to article 28 of the Social Insurance Law, female workers who pay social insurance for six months or longer over a 12-month period before giving birth will get six months maternity leave with social insurance paid.

The National Assembly Legislature XII (2007–2011) was the first time the PCSA implemented the mandate it was given in GEL to verify gender equality mainstreaming in draft laws, ordinances and resolutions. During 2007–2011, the National Assembly passed 67 laws and the National Assembly Standing Committee approved 13 ordinances. Seventeen of the 67 laws passed were appraised by the PCSA to verify the integration of gender equality issues. By 2015, an additional 30 draft laws and three ordinances had been appraised. This represents important progress in the gender-aware formulation of laws, especially the role of the PCSA.

The Government and ministries also concretized gender mainstreaming into policies. For example, the Prime Minister issued Scheme 295 for 2010–2015 (Decision No. 295/QD-TTg of the Prime Minister dated 26 February 2010) concerning support for women in vocational training and employment placement. It is designed to: strengthen vocational training for women; guarantee women’s rights to vocational training and employment, as prescribed in the GEL; increase the proportion of vocationally trained female workers; improve the quality, efficiency and competitiveness of female employees; create opportunities for women to find jobs with stable incomes; help women to eliminate hunger and reduce poverty;

²¹ MOLISA 2014.

and empower women to meet the requirements of industrialization, modernization and international economic integration.²²

The NSGE 2011–2020 was developed with 7 objectives and 22 specific targets in the areas of politics, the economy, labour and employment, education and training, health, culture, information and family as well as strengthening state management of gender equality. The NPGE 2011–2015 clearly defined national objectives and targets to be realized during the next five-year period.

To facilitate implementation of the NSGE, ministries, sectors and localities have enacted Plans of Action for Gender Equality 2011–2015 in their respective sectors and localities. In addition, mainstreaming of gender issues was included in the Socio-Economic Development Plan 2011–2015, which defined ensuring gender equality in all aspects of society and strengthened gender mainstreaming in sectoral and local development plans with a focus on execution of the NPGE and NSGE as a focal task.

In terms of the education sector, the Minister of Education and Training issued Circular No. 67/2011/TT-BGDĐT dated 30 December 2011 prescribing assessment criteria for primary schools that included “no gender-based discrimination or violations, no violence in schools”. The health sector’s Plan of Action for Gender Equality 2011–2015 committed to improve people’s accessibility to health care, especially women. Ministry of Health (MOH) Circular No. 16/2009/TT-BYT dated 22 September 2009 provided specific guidelines on health facilities’ reception of, delivery of health care to and reports on cases of domestic violence.

The National Action Plan on Domestic Violence Prevention and Control to 2020 was promulgated by the Prime Minister in February 2014 to enhance the effectiveness of domestic violence prevention and control work and create fundamental changes in domestic violence prevention, to protect and support domestic violence survivors and to reduce domestic violence nationwide.

According to government reports, activities to undertake gender mainstreaming in policies have brought initial positive results expressed in different fields. Some examples include:

- In the economic sector, policies supporting poor women through the Vietnam Bank for Social Policies have helped 100 per cent of female heads of poor households entitled to loans from the Bank.²³ Thus, poor women have more opportunities to escape poverty. The state has also prioritized corporate income tax incentives for businesses that extensively use female workers. For example, production, construction and transportation enterprises that hire 10–100 female labourers to account for more than 50 per cent of all labourers or regularly hire more than 100 female labourers accounting for more than 30 per cent of an enterprise’s regular total number of workers enjoy reduced business income tax.²⁴

²² Specific objectives of Scheme 295 include: 70 per cent or more of female labourers informed of government policies regarding vocational training and employment; female percentage of recruiting quotas for vocational training to reach 40 per cent, with the percentage of female workers attending vocational colleges to increase; percentage of female workers with a job after vocational training to reach at least 70 per cent; and vocational training schools and employment consultation centres belonging to the VWU to engage in vocational training, carry out employment orientation and create new jobs for 100,000 women annually, with 50,000 female labourers vocationally trained.

²³ MOLISA 2014.

²⁴ Article 21, Circular No.78/2014/TT-BTC dated 18/6/2014 of the MOF guiding implementation of Decree No.218/2013/ND-CP dated 26/12/2013 of the Government on the implementation of the Business Tax Income Law.

- In education and training, MOET has carried out illiteracy eradication programmes for women aged 35–40 in ethnic minority areas and those in difficult socio-economic circumstances. MOET reports that it has also mainstreamed gender equality into textbooks, conducting a review and removing elements that may cause gender stereotyping. It has incorporated sex education in the teaching curricula of schools.²⁵
- In health care, the MOH in collaboration with relevant ministries, sectors and international organizations is conducting research, advocacy and public information activities to enhance gender equality and intensify control of health-care services in the private and public sectors to limit sex selection at birth. Dissemination of information on health sector policies and laws concerning gender equality has been conducted on a regular basis to change people’s traditional behaviours and habits on reproductive health.

Overall, counselling and marriage and family support have increased while domestic violence against women have been reduced. Intervention models have been developed, maintained and replicated, attracting the participation of women’s groups, the highlight of which are the model of families free from ‘social evils’²⁶ and the model of intergenerational self-help clubs. The implementation of these models was piloted by MOLISA, MOCST, VWU and other mass organizations on the basis of their assigned tasks and functions.²⁷ From these initiatives, domestic violence and women trafficking survivors have received support materially, psychologically and legally - the latter to better access social and private services - as well as job creation.

These initial efforts to mainstream gender across different sectoral policies and programmes are creating a good foundation to introduce GRB. First, they have helped to enhance decision-makers’ awareness that gender equality is an issue that cuts across sectors and that gender-neutral policies could have adverse impact on women and girls. Second, gender mainstreaming into laws requires ministries and organizations (that propose law drafts) to analyse gender issues in their fields and the potential gender impact of the new laws and to prepare appropriate policies and measures to address issues identified. This has contributed to gradually building the gender analysis capacity of ministry/organization staff.

3.1.3. Institutional mechanisms for gender equality

Since 2008, MOLISA has been the lead agency in the Government to undertake state management of gender equality nationwide. To perform this function, it established the Gender Equality Department (GED). Other ministries and sectors also assigned focal points to give advice to the Government on managing gender equality - through responsibility delegated either to a unit under each particular ministry or CFAW. At provincial level, the Departments of Labour, Invalids and Social Affairs (DOLISA) have established Gender Equality Offices or assigned DOLISA office focal points to be in charge of gender equality. At district and commune level, culture/social affairs officers are assigned by the Office of Labour, Invalids and Social Affairs as focal points for gender equality issues.

²⁵ MOET 2013

²⁶ For example, use of illegal drugs and participation in gambling or sex work is against the law in Viet Nam.

²⁷ MOET 2013.

The NCFAW/CFAW as the Inter-sectoral Collaboration Organization for the Advancement of Women continue to be strengthened for improved operational quality.²⁸ The members of these committees include representatives from different ministries (at national level) and departments (at the local and ministerial levels) who are expected to provide advice on women's issues and gender mainstreaming into their respective sectors. As prescribed in Directive 27/2004/CT-TTg, CFAWs have been established in 22 ministries and ministerial-level agencies, eight agencies under the Government and 63 provinces/cities directly under central government management.

In terms of the legislature, PCSA is responsible for gender equality nationwide. The Law on Organization of the National Assembly approved in August 2014 identifies PCSA's functions and tasks (see Box 2).

Box 2. The duties and the powers of the Parliamentary Committee for Social Affairs

1. To examine the proposed laws and the proposed ordinances in the fields of labour, employment, health care, population, social security, gender equality, emulation and rewards, social evil prevention and elimination and other projects as assigned by the National Assembly or the Standing Committee of the National Assembly.
2. To examine the mainstreaming of gender equality in the proposed laws, the proposed ordinances and proposed resolutions for submission to the National Assembly or the Standing Committee of the National Assembly.
3. To supervise the implementation of laws and resolutions of the National Assembly and ordinances and resolutions of the Standing Committee of the National Assembly in the fields of labour, employment, health care, population, social security, gender equality, emulation and rewards and social evil prevention and elimination; and to supervise the activities of the Government, ministries, ministerial-level agencies in the implementation of the policies on labour, employment, health care, population, social security, gender equality, emulation and rewards and social evil prevention and elimination in the socio-economic development plans and programmes of the country.
4. To supervise the documents of the Government, the Prime Minister, the Ministers and the heads of ministerial-level agencies in the fields of which the Committee is in charge.
5. To submit a proposed law before the National Assembly and a proposed ordinance before the Standing Committee of the National Assembly in the fields of which the Committee is in charge.

(Article 76, Law on Organization of National Assembly (Amended, 2014))

In addition, the National Assembly female members' group plays an important role in the promotion of gender equality and gender mainstreaming in National Assembly operations. The Government is also required to provide annual reports on the implementation of gender equality objectives to the National Assembly that must be verified by the PCSA beforehand.

The VWU, as a nationwide socio-political organization with approximately 15 million members, represents Vietnamese women and strives for their equality and development. It receives funding from the Government and is mandated to protect women's rights and mobilize society to implement gender equality goals. The VWU has played a critical role since its establishment in 1930, but especially in recent years, in voicing women's concerns in policy formulation and implementation to ensure their rights and benefits in development.

Along with institution establishment and consolidation, training and capacity-building activities for government staff working for gender equality have been carried out in the past few decades to improve the performance of institutions working on gender equality and the advancement of Vietnamese women. These efforts will contribute to the effective rollout of GRB in the country.

²⁸ NCFAW includes about 20 members – high-ranking officials including MOLISA's Minister, the Chairwoman of the VWU and Vice Ministers (and equivalent positions) from the Ministry of Justice, MOET, MHA, Ministry of Agriculture and Rural Development, MPI, MOF and other ministries and organizations.

3.2. INITIAL EFFORTS TO CARRY OUT GRB IN VIET NAM

The section provides an overview of support to promote gender mainstreaming in budgeting and finance as well as sectoral projects and programmes supported by international organizations that the study was able to identify.

3.2.1. Raising awareness of gender in the State Budget and development of GRB materials

In 2005, *Toward Gender Budgeting in Viet Nam* was published by gender expert Melanie Beresford with support from the Canadian International Development Agency (CIDA). The first document of its type in the country, it introduced gender and macroeconomics and gender budgeting and provided a gender analysis of the Vietnamese fiscal system. It proposed strategies for gender mainstreaming in budget processes.

As documented in the 2009 Report, CIDA further invested in GRB work in 2006–2007, focusing on the education sector, and supported training on GRB at the national level and in two provinces. The Committee for Financial-Budgetary Affairs (CFBA) and UNDP Viet Nam’s “Strengthening the capacities of the National Assembly and People’s Councils in Viet Nam in examination, decision and oversight of State Budget” (CEBA) project also engaged in raising awareness on GRB. The project had three phases: Phase 1 from 2003 to 2008, Phase 2 from 2009 to 2012 and Phase 3 from 2013 to 2014.

In 2006–2007, during Phase 1, the project developed training materials for gender mainstreaming in the State Budget to raise awareness and strengthen the skills of elected representatives. Three training courses on gender mainstreaming in the State Budget were organized for members of People’s Councils.²⁹ The training materials provided a number of practical instructions, offering step-by-step methods and tools, and remain a valuable reference for those interested in GRB issues.

Nevertheless, during Phases 2 and 3 (2009–2014) the project failed to perform GRB activities. According to those involved, a number of lessons were learned from this experience. First, mainstreaming gender into budgets and budgetary processes was a new concept in Viet Nam and required a level of dedication and commitment from project stakeholders that the project was not able to sustain. Second, there was a lack of studies on the gender impacts of policies in the country that could be used as evidence to promote more investment in gender analysis and gender-responsive programmes. This resulted in failure to attract attention from National Assembly deputies and People’s Council members. Third, the approach should have started with performing economic analyses, such as the impacts of taxation policies on women and men or an analysis of financial data, to make gender issues more explicit. Both economists and gender experts should be engaged in conducting these researches to complement their expertise. Fourth, the capacity-building process should be coupled with good preparation for advocacy and attraction of stakeholders.

²⁹ CFBA 2007.

In recent years, a few organizations such as UN Women, the Government of Australia, FES (a German NGO) and the VWU have organized GRB trainings. FES and the VWU held trainings and workshops on gender mainstreaming in budget formulation. The VWU was also a recipient of GRB training conducted through a domestic violence project supported by the Government of Australia. In collaboration with WiPPA, UN Women organized training in 2014 with the engagement of various agencies, ministries and sectors (MOLISA, MOF, CFBA, VWU, UN agencies, NGOs and research institutes). UN Women also translated *Budgeting for Equity: Gender Budget Initiatives within a Framework of Performance Oriented Budgeting* by Rhonda Sharp into Vietnamese as resource material for those interested in GRB. The material focuses on analysing results-oriented budgeting and the frameworks connecting output-based budgeting approaches and GRB results. This is valuable material with useful application for Viet Nam.

In 2014, the revision of the State Budget Law also opened up opportunities to introduce GRB to stakeholders. Workshops were organized by PSCA with UN Women support, as well as by other organizations such as the VWU and the United States Agency for International Development (USAID), to gather comments and opinions from relevant agencies and individual specialists on how gender aspects could be integrated into the revised law, and the importance of GRB were emphasized. However, these trainings and workshops were short and the focus was on basic knowledge of gender and budgets to raise the awareness of agencies and organizations. Moreover, they were only conducted at the central level. More advanced trainings will be needed to enhance practical and policy advocacy skills at national and local levels.

3.2.2. Gender mainstreaming in the Medium-Term Action Plan of the MOF

The Medium-Term Action Plan of the Financial Sector 2014–2016 (MTAP) was approved in February 2014. It identifies key financial sector schemes for 2014–2016 in need of implementation, serves as grounds for the MOF to coordinate and fulfil requirements and duties set out in the financial strategy up to 2020, and provides an overall picture of the Programme of Action of the Financial Sector for 2014–2016 as well as tasks to 2020.

In 2013, the Embassy of Canada supported the Institute of Finance in the MOF to review the draft MTAP from a gender perspective. The review identified linkages between MTAP objectives and gender issues as well as opportunities and the relevance of gender mainstreaming in the MTAP. The review has resulted in gender equality considerations being integrated into the MTAP, including:

- *Gender equality is included as a criteria for prioritizing MTAP objectives for 2014–2016:* Principles and methods to determine the prioritized sequence of projects/activities in MTAP mention “to ensure the social security objectives, of which a premium is put on issues related to gender equality, the poor, women, ethnic minorities, remote and hard-to-reach areas” as one of the five grounds for selection and determination of the schemes.³⁰

³⁰ MOF 2014a, p. 8.

- *Gender is mainstreamed in groups of solutions*³¹ for implementation of MTAP, including: group 1: Mobilizing financial resources; group 2: Enhancing efficiency in allocation and utilization of financial resources (see Box 3); group 3: Renovating financial mechanisms for public non-business units; group 4: Completing corporate finance policies and mechanisms; group 7: Strengthening capacity and efficiency of examinations, inspections, monitoring and guarantees of national financial security; and group 8: Promoting administrative reforms in the financial field.³²

Box 3. Examples of how gender is being mainstreamed in the MTAP

Solution group 2: Enhancing the efficiency of financial resource allocation and utilization associated with the process of restructuring the national finances

- Developing healthy national finances, guaranteeing to maintain financial security, macroeconomic stability, ensuring social protection and gender equality. In particular, management, distribution and utilization of financial resources in society must be effective, efficient and fair.
- Improving effectiveness in utilization of public financial resources, especially funds from the State Budget; restructuring State Budget expenditures and restructuring public investment; increasing investment in human resources development, with attention on vulnerable groups, the poor, women and ethnic minorities; reforming the financial mechanism for government business units; wage reform; strengthening the social welfare system.

(MOF 2014a, pp. 17–18)

- One of priorities that is mentioned in the MTAP regarding solution group 2 is: “reforming the process of State Budget preparation and allocation, towards State Budget medium-term allocation along with performance results. Specifically, reforming the process of the State Budget, considering relevant gender aspects, applying the State Budget medium-term allocation plan and implementing and allocating the State Budget by the strategic priorities. Enhancing the quality of fiscal and budgetary analysis and forecast.”

(MOF 2014a, p. 20)

- *Gender is mainstreamed in MTAP’s expected output framework*: In line with the financial strategy up to 2020, the expected output framework pays attention to gender, especially in terms of specific solutions in the implementation of schemes and initiatives. For example, Scheme A1.8 to execute the Law on Amendments and Supplements to a number of articles of the Law on Corporate Income Tax mentioned the solution of “completing and simplifying the preferential policies on corporate income tax, covering enterprises extensively using female workers and women-owned enterprises”.³³

³¹ Solutions are grouped together under themes, e.g., a group of solutions on mobilizing financial resources includes (sub) solutions related to tax policies, tax administration and revenue from property as well as initiatives to implement these policies

³² MOF 2014a.

³³ MOF 2014a, p55

In pursuit of fulfilling the gender mainstreaming content as approved in the MTAP, capacity building for MOF officials is a primary focus. Of particular importance are: (i) capacity building for the MTAP coordination group, which is tasked with coordinating the entire process of implementing and monitoring the MTAP and plays an important role in ensuring gender mainstreaming; (ii) capacity building for some MOF units such as the Budget Department, Legal Affairs Department and Institute of Financial Strategy and Policy as these units are tasked with implementing MTAP schemes; and (iii) selection of some MTAP schemes for technical assistance on gender mainstreaming.

Overall, the schemes consist of improving the efficiency of national financial resource mobilization, financial resource allocation and use in restructuring of the financial sector; completing financial mechanisms for public service providers and diversifying public service development; enterprise restructuring as well as strengthening capacity and efficiency of examinations, inspections, monitoring and guarantees of national financial security; and promoting financial administrative reforms. It is essential to review and analyse gender issues in these areas and assess the gender impacts of relevant laws and policies to inform the amendment of documents, regulations and financial policies from a gender perspective.

3.3. CHALLENGES FOR GRB IMPLEMENTATION IN VIET NAM

3.3.1. Awareness

For the effective application of GRB in Viet Nam, a correct understanding of the concept is needed. A common misunderstanding is that GRB means reserving a specific budget line for women-targeted activities – e.g., for CFAWs operation/activities and for activities such as gender trainings and workshops. The use of the term *Ngan sach gioi* (gender budgeting), rather than *Ngan sach co tinh den yeu to gioi* (gender responsive budgeting) has contributed to this misinterpretation. Common questions raised by stakeholders during the course of this research were “What percentage of the total budget should be for GRB?” and “How should these figures be accounted for or recorded?”

Though specific kinds of programmes with budget allocations are necessary to address gender issues, these are not the full extent of GRB as they make up just a small proportion of the total budget of a ministry/sector, locality or nation. More importantly, such a budget line only directly serves some activities that can impact on gender relationships in a locality or sector.

Another aspect of awareness is that there is almost no understanding of the importance of considering gender equality in budget formulation. Many interviewed people did not understand the benefits – especially economic benefits – that GRB could bring, while others thought there were no gender issues as any activity already includes both women and men. Gender is also seen as a social issue and thus not related to budgets and financial matters. Such views miss the point that a GRB is an important policy tool to fulfil gender equality objectives.

These various misconceptions, which hinder gender mainstreaming in budgeting, are partly a result of a lack of evidence-based research on the importance of gender-responsive planning and corresponding resource allocation based on gender analysis of the impacts of policies and programmes. Also, there is a lack of guidance on gender mainstreaming in the budgetary process and tools supporting a gender impact assessment of the State Budget.

To generate greater awareness for gender-responsive planning and budgeting, it is essential to conduct studies to provide persuasive evidence of the impacts of gender-neutral policies and programmes – for example, in terms of whether certain public services or infrastructure development programmes are benefitting women and men equally. Informative documents, materials and guides on gender mainstreaming in the budgeting cycle are also necessary. At the same time, building capacity for relevant government agencies and forming a group of GRB specialists representing the Government, academia and NGOs are both essential.

3.3.2. Legal /policy framework

The section provides analysis on how GRB is regulated in the legal and policy framework in Viet Nam. Specifically it looks into: (i) the legal and policy framework on budget formulation and allocation; and (ii) the legal and policy framework on gender equality. These are the foundation for planning and monitoring the implementation of gender equality objectives.

(i) Legal and policy framework on budget formulation and allocation

The budget process and allocation in Viet Nam is implemented in accordance with the regulations of different legal documents:

- State Budget Law (amended in June 2015).
- Resolution No.387/2003/NQ-UBTVQH 11 on budget formulation, appraisal and submission to the National Assembly.
- Decree No.60/2003/ND-CP of the Government dated 6 June 2003 providing details and guidance on State Budget Law implementation.
- Decree No.73/2003/ND-CP of the Government dated 23 June 2003 on regulations to review and decide local budget estimates and allocation and approve local budgets.
- Prime Ministerial decisions on principles, criteria and norms of capital expenditure allocation and current expenditure estimates and MOF's guidance on implementation of these documents.

However, there are no gender mainstreaming requirements or guidance on how gender equality aspects should be taken into account during budget processes. For example, annually in May or June the MOF enacts circulars guiding State Budget estimates for the following year, with priority tasks specified to be funded from the Budget. However, these circulars only set out general requirements based on socio-economic development goals and tasks and do not specify gender equality requirements in budget revenue and expenditure

(see Box 4). This lack of fundamental principles requiring gender mainstreaming in budget formulation has been hindering the introduction of GRB, especially as some organizations and individuals who manage the State Budget display limited awareness regarding gender equality.

Box 4. Circular guiding the formulation of State Budget estimates for 2015

According to Circular No.84/2014/TT-BTC dated 27 June 2014, the formulation of the 2015 State Budget estimate is obliged to comply with the following requirements:

- Central ministries, sectors and localities shall base themselves on 2015 socio-economic development goals and tasks, closely adhere to socio-economic development goals and tasks for 2011–2015 of sectors, fields and localities, coupled with requirements of stringent public expenditure to formulate 2015 State Budget estimates in alignment with focal tasks and activities of agencies and units in strict compliance with current regimes, standards and norms on budget expenditure, including prioritizing expenditure by level of urgency for proactive management.
- Saving on investment expenditures needs to be taken into account at the stage of allocating budget estimates attached with management and reconciliation mechanisms in line with medium-term plans. Also, it is essential to review and mainstreaming regimes, policies and tasks on recurrent expenditures to avoid overlapping and waste.
- The formulation of State Budget estimates shall meet the timeline as stipulated in the State Budget Law. It should include the legal basis, specific estimates and explanations.

Similarly, Decision No.60/2010/QĐ-TTg on promulgation of principles, criteria and allocation norms for development investment sourced from the State Budget 2011–2015 stipulates norms for expenditure and investment in line with criteria on population, ethnicity, development level, area and administrative units. For instance, expenditure on education should be based on the criterion of the percentage of the population of school age. Hence, gender-specific needs have not been addressed in budget allocation (see Box 5).

Box 5. Criteria for budget allocation

Criteria for allocation of development investment (excluding investment sourced from land use income) for localities include the following five groups:

- Population: average population and number of ethnic minority people of provinces and cities under central management.
- Development level: proportion of poor households, domestic revenue (excluding income from land use) and percentage of revenue sharing of the central budget.
- Area: natural land area of provinces and cities under central control and proportion of paddy rice cultivation area over the total natural land area.
- Administrative units at district level: the number of district administrative units, mountainous districts, highland areas, sea islands, mainland borders of each province and city under central control.
- Supplementary criteria including for special cities, central cities, provinces and cities under the key economic areas, development centres of each region and sub-region and urban area categories 1, 2 and 3.

(Source: Principles, criteria and allocation norms of development investment capital sourced from the State Budget 2011–2015, promulgated along with Decision No.60/2010/QD-TTg dated 30 September 2010 of the Prime Minister)

To draw attention to the relevance of gender equality in the budget process, the discussion paper “State Budget Law 2002 and Transparency, Accountability, Participation and Equality Concerns”, which was prepared as an input into the revision of the Law, stressed the need for the Government to pay special attention to gender equality issues in accordance with the Constitution 2013 and various government policies and programmes in public expenditure.³⁴

Subsequently the revised 2002 State Budget Law, adopted by the National Assembly in June 2015, included gender equality as one of the “Principles of state management on budget” (article 8) and “Basis/foundation for annual budget estimates” (article 41) for the first time. The law, which will come into effect from the 2017 budget cycle, is a welcome change that now creates a solid legal basis for introducing GRB in the budget process. It is also a good opportunity to work with the MOF on gender mainstreaming in the detailed policy guidance on budgeting.

(ii) Legal and policy framework on gender equality

The 2006 Gender Equality Law (GEL) does not refer to GRB but only to finance for specific gender equality activities. It provides framework guidance, but the execution of specific provisions has encountered difficulties. The enforcement of the regulation on mainstreaming

³⁴ CFBA and UNDP 2014a; 2014b.

gender equality in the formulation of legal documents has not been as effective as expected. Little attention has been paid to assessing the gender impacts of legal documents, and accountability for implementation of the law has not been highlighted.

Direction No.10/2007/CT-TTg (3/5/2007) by the Prime Minister on the implementation of the GEL, Decree No.70/2008/ND-CP (4/6/2008) on detailed regulations for the implementation of some articles stipulated in the GEL and Decree No.48/2009/ND-CP (19/5/2009) on measures to promote gender equality are all documents that do not refer to GRB.³⁵ The concept of GRB is also not explicitly stated in the NSGE.

3.3.3. Policy analysis and planning process

Policy analysis and planning for programmes/projects are important steps before, during and after the budget process. Taking gender equality into consideration at the start is important. However, the lack of data/information and of gender analysis for the identification of gender issues has been a weakness of the planning process in Viet Nam.

Regulations on the responsibility of provincial and city People’s Committees to mainstream gender equality issues in the formulation and implementation of local socio-economic development plans are provided for in Decree No.70/2008/ND-CP on detailed regulations for the implementation of some articles stipulated in the GEL. However, the lack of a mechanism for enforcing and monitoring this has resulted in gender analysis being missed in this planning process. Moreover, planning is primarily based on ad-hoc and insufficient data as all ministries develop development strategies for sectors without gender analysis.

This lack of attention to gender issues in policy analysis has limited the ability to mainstream gender in the formulation of policies and hence the allocation of adequate budgets. For instance, the majority of vocational training programmes for women are short term and usually focus on women’s traditional occupations such as tailoring and garment making. These occupations are often low paid, leaving women disadvantaged compared to men regarding opportunities to access the labour market. The gap between women’s and men’s access to professional and technical training for their work remains large.³⁶ Thus, in the budget reserved for vocational training, addressing gender inequality should be a greater concern to improve access to job opportunities.

Another example is gender-based violence, where the main challenges in executing policies on prevention and control include the lack of a national coordination mechanism, limited funding and lack of scientific data on the scope, scale and forms of such violence. All this analysis should be conducted and taken into account during the policy analysis and formulation of annual budgets.

³⁵ Except for Decree No.48/2009/ND-CP (19/5/2009), which stipulates regulations on tax incentives for enterprises extensively using female workers, credit support for women workers in rural areas, and cash support or provision of conditions on accommodation and kindergartens for women officers in the public sector with small children. However, these policies only address some women’s specific issues.

³⁶ MOLISA 2014.

In terms of social protection, while there is increased evidence of gender differences among groups of vulnerable people in Viet Nam in their access to basic services (education and health), gender inequality is not paid sufficient attention in national programmes and policies. Gender dimensions in the development of human capital (such as school fee exemptions, vocational training, loans for tertiary education, etc.), in opportunities for income raising (e.g., access to credit, agricultural extension services) and in investments in health and sanitation and improvements in community infrastructure have not been taken into account.³⁷

Viet Nam has implemented numerous programmes for the poor, such as the National Target Programme on Poverty Reduction, Programme No.135 for the improvement of infrastructure in ethnic minority communities and credit programmes. However, almost no gender analysis or impact assessments of these programmes from a gender perspective have been carried out.

One of the limitations is the lack of mechanisms for overseeing implementation of GRB. This can be illustrated by the following examples.³⁸

- CFBA appraisal reports of government reports on annual State Budget formulation and budget final account preparation have not mentioned gender mainstreaming requirements in budgeting cycles.
- PSCA appraisal reports of the 2013 government report on the implementation of gender equality goals (dated 16 May 2014) provided some analysis of the implementation of the objectives and proposed solutions to promote gender equality. However, it did not analyse budget allocations or refer to the need to mainstream gender in the State Budget cycle as a sustainable and fundamental measure for realization of these goals.
- The end-term report of National Assembly Legislature XII and the Recommendation for direction and tasks for National Assembly Legislature XIII did not provide information on gender equality in the State Budget cycle.³⁹

In 2013, UN Women Viet Nam supported MOLISA to conduct a study on social protection for women and girls to provide valuable information and recommendations for policy makers. But this type of policy analysis and assessment focused on gender equality impact is still uncommon in the country.

³⁷ Jones and Thi Van Anh 2010.

³⁸ Tien Dung 2014.

³⁹ Tien Dung et al. 2011.

Thus, policy analysis and planning processes face numerous challenges from a gender perspective, including: (i) gender analysis and sex-disaggregated data are lacking as inputs for planning and budget formulation; and (ii) the results of gender analysis at project level are not used for planning purposes. This leads to the ineffective formulation of gender equality policies as they are not supported by evidence-based research. Currently, no assessment has been conducted on the impacts of funding for targeted gender equality programmes as well as no evaluations on the effectiveness of funding on gender equality activities through CFAWs. For example, there is no analysis of taxation impacts on gender equality. If the impacts of programmes and policies on women and men are not measured, there will be no means to argue for adjustments in budget allocations.

Overall, the lack of effective gender analysis of policies and impact assessments on budget allocation has led to limited buy-in of the importance of integrating gender equality considerations into the budget process.

3.3.4. Budget process

The State Budget process in Viet Nam includes budget formulation, execution and final account preparation, but policy analysis and planning should be carried out prior to this to provide inputs into the budget process.

Figure 1. The budget process

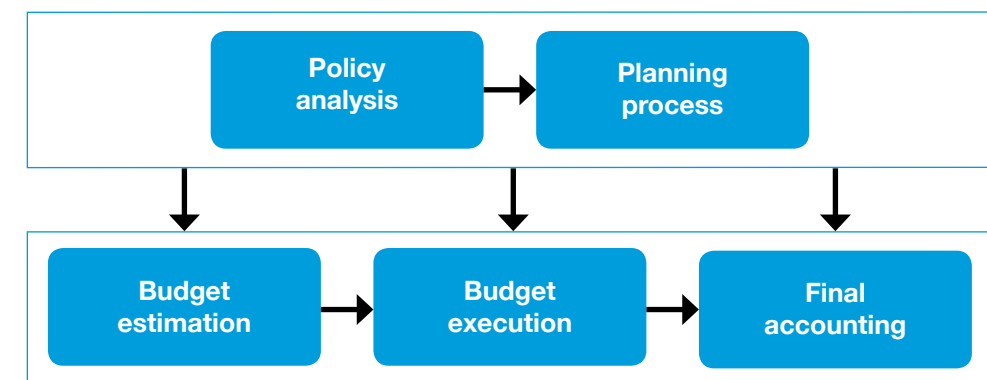


Figure 1 shows the theoretical budget cycle: (i) Policy analysis identifies policy issues that need to be addressed. It also provides measures and evaluates the effectiveness and efficiency of the policy, then proposes policy adjustments or a new policy; (ii) The results of policy analysis should be inputs for the Planning process and options for plan adjustments; (iii) Budget estimation relies on the identified priorities/tasks for expenditure and ensures adequate resources and timely delivery; (iv) Budget execution needs to follow and monitor expenditure according to the identified priorities; and (v) Final accounting evaluates the effectiveness of expenditure and its impacts on the population/target groups.

However, in practice, gender analysis is not conducted as part of policy analysis and there is a lack of sex-disaggregated data and evidence-based research. Gender is not taken into account during planning processes and there is no identification of specific gender issues to be resolved, i.e., planning is not gender sensitive. As a result, gender mainstreaming is not considered in budget processes. The study found that although a legal and policy framework on gender equality has been established in Viet Nam, GRB or gender mainstreaming in any stage of the State Budget process has been not formalized.

In the budget process, almost no attention is paid to analysing how the State Budget impacts on the lives of population groups including women and men, especially in final budget account preparation.⁴⁰ Although the MOF conducts an impact analysis of the State Budget in the settlement/final accounting phase, this is from a macroeconomic viewpoint without a gender impact assessment.⁴¹ Neither gender analysis of expenditure and revenue nor sex-disaggregated analysis of beneficiaries, such as different social groups of women and men, has been conducted.

The budget process and issues of concern

Viet Nam's State Budget system follows a 'nested' model with four levels (central, provincial, district and commune). This means that the lower budgetary level is a component of the upper budgetary level and transferred by the upper budgetary level. However, the nested budget model has several disadvantages. It reduces the independence of the lower budget level, makes preparation of budget estimates, allocation and final accounts complex (as the budgets are interdependent) and gives very limited time to prepare the budget estimates.⁴² In addition, there is a lack of cohesion and linkages between the preparation of budget estimates and socio-economic development priorities. There is an overlap between the functions and tasks of related agencies in the budget process, which poses challenges to promote the accountability of these agencies.

The key features of the State Budget process are: (i) the preparation of budget estimates is mainly based on the management of inputs; (ii) the budget's timeframe is only one year while most spending cannot be completed within this time and a longer period (three to five years) is required; and (iii) gender analyses of policies before, during and after formulation of budget estimates and budget settlement have not been given due attention.

⁴⁰ CFBA 2007.

⁴¹ Discussed with financial experts.

⁴² The Prime Minister annually in May issues a decree on State Budget formulation. Before 10 June, the MOF and MPI produce a circular and guidance for ministries and central ministerial agencies and provinces on budget estimation. By 20 July at the latest, ministries and provinces send budget estimates to the MOF and MPI.

In terms of the budget timeframe, while many countries develop medium-term expenditure frameworks, Viet Nam only formulates annual ones as mentioned above. A three-year MTEF was piloted in six ministries in 2008, but it was suspended because it did not conform to the State Budget Law. Gender impacts often take several years, and therefore it is difficult to assess the effectiveness of a policy or programme if annual budgets are applied. The annual expenditure framework only allows for short planning times, which hinder policy and gender analysis as inputs for the budget process. A longer-term budget framework would increase the predictability of the State Budget and pro-activeness of line ministries and local authorities in planning and allocating resources in line with medium-term priorities. It would also create a more conducive environment to introduce gender equality goals into budget processes.⁴³

At present, preparation, allocation and management of the budget also have no criteria to evaluate and monitor the budget performance to meet gender equality promotion requirements. Viet Nam conducted public financial management performance assessments with World Bank support in 2004 and 2013. However, gender was not analysed in the assessments.

⁴³ Ba Tuan 2014.

CHAPTER IV.

SUGGESTIONS FOR A GRB ROADMAP IN VIET NAM

The first part of this section looks back at some of the key 2009 Report recommendations and their current relevance. The second part presents priorities for action on the way forward.

4.1. COMMENTS ON RECOMMENDATIONS IN THE 2009 REPORT

Recommendations 3, 5 and 9: Development of GRB capacity for ministries, sectors and agencies of Viet Nam. Recommendation 7: Development of training programme

The 2009 Report put forward recommendations on development of GRB capacity for ministries, sectors and agencies (MOF, MOLISA, VWU). The study team recognizes these recommendations are still valid as awareness and knowledge on this issue remains limited. The development of guidelines and training programmes on GRB is also still necessary.

Recommendations 2 and 10: Pertain to the projects supported by international organizations

The 2009 Report recommended gender mainstreaming in finance and budgeting projects supported by international organization, such as the Financial Policy Analysis Project (UNDP and MOF), CEBA II (UNDP and the National Assembly) and the Public Finance Management Project (World Bank, DFID and MOF). However, as of 2014 all these projects have ended.

Currently, UNDP and CFBA are undertaking the “Strengthening the Capacities of Budget Oversight for People’s Elected Bodies in Viet Nam” (2013–2014) Project. The World Bank is shaping ideas to develop a technical assistance project for public finance management and the Canadian Embassy continues to provide support to the MOF for gender mainstreaming in the financial medium-term action plan. These are good opportunities to integrate evidence building, awareness raising and capacity building for GRB.

Recommendations 6 and 11: Mandatory collection of sex-disaggregated data

In 2011, the Prime Minister signed a decision on the adoption of the National Gender Statistical Indicators. These are a set of 105 indicators, and ministries and sectors in charge of statistical work in relevant areas have been delegated the responsibility to collect data periodically. Nevertheless, enforcing this decision has been challenging as it is dependent on each ministry and sector. GRB requires sex-disaggregated data from periodical and ad-hoc surveys as evidence. The recommendation on sex-disaggregated data is still relevant and the implementation problems need to be addressed.

CHAPTER IV:

SUGGESTIONS FOR A GRB ROADMAP IN VIET NAM

Recommendations 1 and 8: Gender equality budget guidelines and gender-aware social budgeting model

This recommendation targets the preparation and institutionalization of GRB regulations. There is an urgent need to work with the MOF on gender equality guidelines for the 2017 budget cycle, given that the revised State Budget Law requires gender equality to be considered in the budget process. While the implementation of this recommendation will play a significant part in ensuring government agency accountability, it is noted that the MOF is mandated by the recently revised State Budget Law to review public expenditures. In this context, it is important to work with the MOF to review and analyse selected budget guidelines from a gender perspective, ensuring there is capacity building for respective agencies and developing GRB guidelines. Support for the development of gender review guidelines for public expenditures is suggested for consideration.

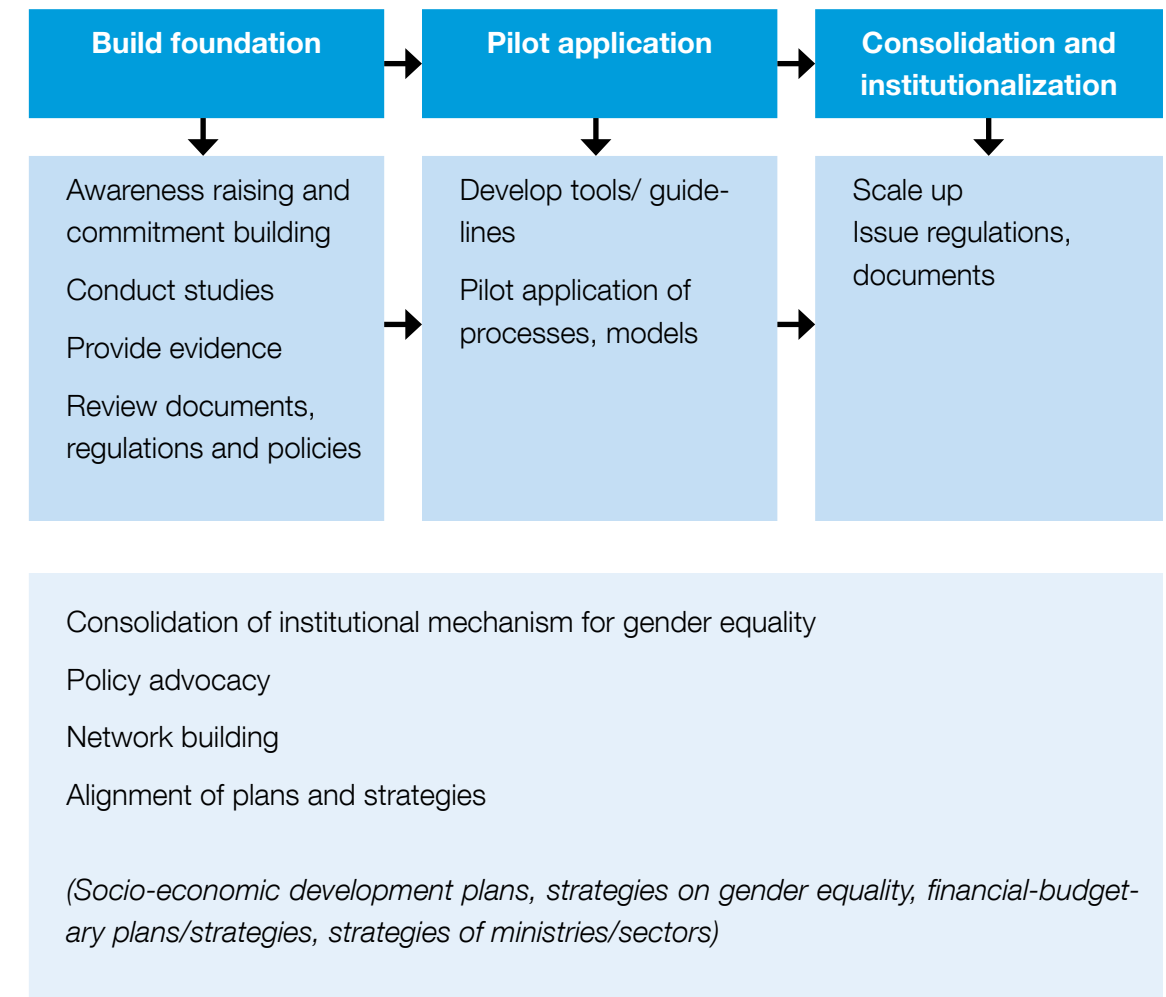
Recommendation 4: Education sector GRB case study

The 2009 report suggested conducting an education sector GRB case study. However, the study team is not sure of favourable conditions for this activity unless formal discussions take place and agreement is reached with high-level MOET leaders. In our view, it is more appropriate to start working on an economic sector (e.g., labour or employment, poverty reduction or social security). The reasons are: (i) GRB and its benefits should be clear to economists, financial experts and organizations; and (ii) it is an opportunity to work with MOLISA, MOF and MPI as key drivers for promoting GRB. The Institute for Finance (in the MOF) is open to discuss this issue because it is in charge of preparing for implementation of the revised State Budget Law.

4.2. RECOMMENDED ROADMAP FOR GRB IMPLEMENTATION IN VIET NAM

Integrating considerations for gender equality in all stages of the State Budget process is a significant undertaking. However, with gender equality now adopted as a principle for budgeting in the revised State Budget Law, the time is right to systematically introduce GRB. Given that GRB is still a new concept in Viet Nam, the study team recommends a step-by-step approach for its introduction into the planning and budget process while also mobilizing the combined strength, synergy and consensus of various national agencies and organizations, including international organizations and donors. The implementation of GRB must be an integral part of the ongoing change/reform of legal and policy frameworks on the budget process and of institutional changes to promote transparency, accountability and the participation of citizens in budget formulation and allocation.

Figure 2. Methodology and approaches



4.2.1. Short-term recommendations (within the next two years)

I. Raise awareness and build commitments

- Focus on strategies that draw the interest and attention of pertinent agencies and organizations to gender mainstreaming in policies in general and in the budget process in particular via forums and consultative workshops with government agencies that play key roles in budgeting. This will build the necessary trust and commitment for GRB.
- Raise awareness and skills of staff working in planning, budgeting and gender equality. Special attention should be paid to raising the awareness of different social groups related to advocacy, with a focus on the roles of journalists and editors.
- Widely share international experience in the application of GRB models, both successful and unsuccessful.

II. Provide evidence through studies

- Undertake gender analysis of selected policies/programmes and impact assessment of selected policies from a gender perspective to provide practical evidence on the importance of gender mainstreaming in the planning and budgeting processes and inputs for budget formulation guidelines. The labour, employment or poverty reduction/social security sectors are suggested for consideration. The results of the studies will be fed into advocacy and capacity-building process for staff.
- Develop strategies to bring evidence generated through the GRB analysis to policy makers.

III. Support operationalization of the legal commitment towards GRB

- Review the provisions and legal documents pertaining to budgets and the budget process from a gender perspective, given that the revised State Budget Law includes gender equality as a priority for budget allocation (article 8) and a basis for annual budget estimation (article 41). This process includes development and/or revision of decrees, circulars or instructions for effective implementation of the regulations accordingly to these articles.
- Support the MOF to review relevant documents and guidance so that the impacts of policies on gender equality are a requirement for budget/expenditure evaluation.
- Support the revision of the GEL during 2015–2016 to ensure that GRB is considered and integrated in the revised law.
- Support an evaluation of the implementation of objectives identified in the NSGE 2011–2020 as a basis for its revision and adjustment of the strategy.

IV. Develop a sex-disaggregated socio-economic data bank

- Include a requirement in the Circular Guiding the Formulation of Budget Estimates that all agencies/organizations provide sex-disaggregated data when relevant.
- Support ministries and sectors to collect sex-disaggregated data (based on the gender indicators issued in 2011). Institutionalize these indicators in the sectoral statistical system.

V. Develop materials and tools/guidance on GRB

- Develop training materials on GRB formulation, which could be based on the results and evidence gained through studies, analysis and impact assessment of selected policies/programmes from a GRB perspective.
- Develop specific gender mainstreaming guidelines on the budget process.

4.2.2. Recommendations for the three subsequent years

I. Continue with studies to provide evidence

- Continue conducting studies to provide evidence for the advocacy process, such as gender analysis and gender impact assessment of sectors based on prioritized policies identified in the Socio-Economic Development Plan 2015–2020 and development strategies of sectors during this period.

II. Commence pilot implementation

- Conduct pilot implementation in selected sectors based on to-be-developed tools/guidance on GRB (see recommendation V above). As suggested, labour/job creation, employment or poverty reduction could be selected for piloting. At least one project on poverty reduction should be considered because there is significant experience in carrying out poverty reduction programmes with a gender perspective. The Oxfam GB governance team could be invited to collaborate in the pilot through its province projects. MOLISA could also be considered for the pilot at the national level on a sub-sector such as employment.
- Evaluate pilot models to finalize the GRB process before extended application to other sectors and ministries/agencies.

III. Strengthen the institutional mechanism for gender equality and promote policy advocacy

- Strengthen the institutional mechanism for gender equality and build capacity in each unit and locality to develop plans of action for gender equality and to appraise budget estimates. It is recommended that MOLISA, in collaboration with international organizations, undertake gender audits of the implementation of the gender action plans and budget processes of government agencies/ministries and departments.
- Build capacity for institutions related to gender equality and budget allocation for recurrent and investment expenditure.
- Support the National Assembly and People's Councils in reviewing draft laws/policies to make them gender responsive, as they are the basis for GRB formulation.
- Support the selected ministries and local government to develop gender equality action plans 2016–2020.
- Enhance communication to engage the public, lawmakers and researchers on issues of adequate resource allocation for gender equality and monitoring the impacts of public spending on gender equality.
- Increase society's participation, especially engaging civil society organizations in monitoring the budget process and reviewing budgets from a gender perspective.

IV. Conduct periodical evaluations of the impacts of the State Budget and policy on gender equality

- Measure the gender impacts of public expenditure and budget revenues during each planning period depending on the specific socio-economic situation. For instance, whether or not government expenditure promotes gender equality in budget expenditure should be clarified. With regard to revenue, the impacts of taxes, fees and other contributions on gender equality should be identified. A new regulation in the revised State Budget Law (article 26) assigns the MOF to assess the effectiveness of state expenditures. This function provides a good opportunity to work with the MOF on specific steps for gender mainstreaming in the assessments. Capacity building for MOF staff may be required to ensure they can conduct impact studies and evaluations with a gender lens.
- Charge each ministry and locality with selecting a sector/sub-sector or programme for impact assessment under the leadership of the MOF and MPI. The results should be disseminated to different social groups as well as used for advocacy with policy makers.

V. Institutionalize gender mainstreaming in the budget process

- Support the MOF to issue a new circular or revise a relevant circular based on the GRB pilots in selected sectors to ensure that gender mainstreaming in all stages of the State Budget process is a compulsory requirement.⁴⁴

⁴⁴ In 2014, the Ministry of Justice issued a circular on gender mainstreaming in the development of normative documents. A similar circular on gender mainstreaming in the budget process is strongly recommended.

4.3. CONSOLIDATED SUMMARY OF RECOMMENDATIONS AND RESPONSIBLE AGENCIES

Recommendations	Party/ government agencies/ National Assembly/ People's Councils	International organizations/ UN agencies	Socio-political organizations/ NGOs	Research agencies/ Independent gender experts
SHORT-TERM 2015-2016				
I. Awareness raising and commitment	<p>Conducted through training on annual budget formulation and gender equality</p> <p>Focusing on MOLISA, MOF and MPI</p> <p>Central Economic Committee of Party</p> <p>PSCA, CFBA</p>	<ul style="list-style-type: none"> - Organize policy advocacy workshops - Support ministries to hold trainings on the GRB process - Hold workshops and study tours to learn about the application of international GRB models - Share analysis of appropriateness or non-appropriateness of such models 	<ul style="list-style-type: none"> - Be engaged in policy advocacy to incorporate gender issues into the budget process - Provide social feedback to ensure leaders' commitment - WWU: Conduct training courses within the WWU system/network at provincial/district levels (divide into different groups, such as leaders groups or groups of implementers) - NGOs to be trained and/or provide training on GRB 	<ul style="list-style-type: none"> - To be trained on GRB - To provide training on GRB

II. Provide evidence through studies on gender and budgeting	<ul style="list-style-type: none"> - Collaborate with research institutes to organize evidence-based studies - Hold workshops to disseminate study results - Undertake an assessment of policy feasibility <p>Responsible agencies: MOLISA, MOF, MPI</p>	<ul style="list-style-type: none"> - Support evidence provision studies - Support workshops to disseminate studies' results - Support policy advocacy workshops 	<ul style="list-style-type: none"> - Conduct studies on development projects (case studies) - Contribute to selection of specific study topics - Be engaged in policy advocacy via studies' results/findings <p>Responsible agencies: VWU, networks – Gender and Community Development Network (GenComNet), Network of Women Empowerment (NEW), DOVINET</p>	<ul style="list-style-type: none"> - Conduct nationwide scale studies
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III. Support operationalization of the legal commitment towards GRB	<ul style="list-style-type: none"> - Review the provisions and legal documents pertaining to budgets and the budget process - Support to review relevant documents and guidance so that impacts of policies on gender equality are a requirement for budget/ expenditure evaluation. - Support the revision of the GEL - Support the evaluation of NSGE 2011–2020 <p>Responsible agencies: MOF (Budget Dept., Institute of Financial Strategy and Policy) and relevant agencies</p>	<ul style="list-style-type: none"> - Support activities to review provisions and legal documents - Organize workshops to seek comments - Provide technical support 	<ul style="list-style-type: none"> - Contribute comments and feedback - Participate in policy advocacy, hold consultative workshops <p>Responsible agencies:</p> <ul style="list-style-type: none"> - WWU to hold policy advice workshops for members - General Federation of Labour, Youth Union - NGO network 	<ul style="list-style-type: none"> - Conduct gender analyses of relevant legal documents - Provide evaluation feedback and support the implementation of gender mainstreaming in relevant legal documents
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IV. Develop a sex-disaggregated socio-economic data bank	<ul style="list-style-type: none"> - Promulgate guiding circulars on this issue - Review and collect existing sex-disaggregated data statistics - Support ministries and sectors to collect sex-disaggregated data (based on the gender indicators issued in 2011) and institutionalize these regulations in the sectoral statistical system <p>Responsible agencies: MOLISA, MOF, MPI</p>	<ul style="list-style-type: none"> - Support collection of data and gender mainstreaming in the statistical systems of some sectors 	<ul style="list-style-type: none"> - Jointly conduct data collection surveys 	<ul style="list-style-type: none"> - Conduct programmes on development of data banks pertaining to economic and social surveys
V. Develop materials and tools/guidance on GRB	<ul style="list-style-type: none"> - Develop training materials on GRB - Develop specific guidelines on gender mainstreaming in the budget process - Responsible agencies: MOLISA, MOF 	<ul style="list-style-type: none"> - Support development of training materials and guidance 	<ul style="list-style-type: none"> - Be engaged in development of training materials 	<ul style="list-style-type: none"> - Conduct studies, support development of materials and tools
THREE SUBSEQUENT YEARS 2017–2020				
I. Continue with studies to provide evidence	(see II above)			
II. Pilot implementation	<ul style="list-style-type: none"> - Pilot the process - Evaluate the piloting models - Complete/finalize the process and scale-up application <p>Responsible agencies: MOLISA and MOF</p>	<ul style="list-style-type: none"> - Support pilot implementation - Support process finalization 	<ul style="list-style-type: none"> - Be engaged in piloting the process (at project level) 	<ul style="list-style-type: none"> - Support and provide consultation for the pilot implementation process

III. Strengthen the institutional mechanism for gender equality and promote policy advocacy	<ul style="list-style-type: none"> - Consolidate and strengthen the institutional structure on gender equality and the advancement of women - Provide capacity building for institutions related to gender equality and budget allocation for recurrent and investment expenditure <p>Responsible agencies: MOLISA, MOF, MPI and relevant agencies</p> <ul style="list-style-type: none"> - Support the National Assembly and People's Councils in reviewing draft laws/policies from a gender perspective - Provide capacity building for National Assembly and People's Council members - Support the selected ministries and local government to develop gender equality action plan 2016–2020 	<ul style="list-style-type: none"> - Support capacity-building training activities for staff - Support the National Assembly and People's Council activities to appraise draft laws/policies - Hold workshops and other policy advocacy activities - Support the media 	<ul style="list-style-type: none"> - Be engaged in consultative activities for appraisal of draft laws/policies - Be engaged in policy advocacy activities - Be engaged in communication strategies 	
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	<ul style="list-style-type: none"> - Engage selected mass media and civil society organizations in monitoring the budget process and reviewing of budgets from a gender perspective <p>Responsible agencies: PCSA, CFBA, Provincial People's Councils</p>			
IV. Conduct periodical evaluation of State Budget impacts and policy impacts	<p>Conduct periodical evaluation of State Budget and policy impacts</p> <ul style="list-style-type: none"> - Charge each ministry and locality with selecting a sector/sub-sector or programme for impact assessment - Disseminate results of assessment <p>Responsible agencies: MOF, MPI, CFBA and relevant agencies</p>	<ul style="list-style-type: none"> - Support assessment of State Budget and policy impacts - Provide comments and feedback on assessment results 	<ul style="list-style-type: none"> - Engage in policy advocacy - Organize workshops - Provide comments and feedback on assessment results 	<ul style="list-style-type: none"> - Conduct an assessment of the State Budget through a gender lens
V. Institutionalization of gender mainstreaming in the budget process	<ul style="list-style-type: none"> - Issue an official process for gender mainstreaming in all stages of the State Budget process <p>Responsible agencies: MOF, MOLISA</p>	<ul style="list-style-type: none"> - Support implementation 	<ul style="list-style-type: none"> - Engage in policy advocacy - Provide comments/feedback 	<ul style="list-style-type: none"> - Engage in policy advocacy - Provide comments/feedback

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APPENDIX 2: LIST OF KEY DOCUMENTS REVIEWED

#	Name of documents (author/ date)	Notes
1	“National Review of 20 Years Implementation of the Beijing Platform for Action in Viet Nam and the Outcomes of the 23rd Special Session of the General Assembly” (Draft 3, June 2014)	MOLISA
2	Documents on the Medium-Term Plan of Action 2014–2016 of the Financial Sector for the Implementation of the Financial Strategy up to 2020 (promulgated with Decision No.304/QD-BTC of the Minister of Finance (17 February 2014)	Approved by MOF
3	Decision No.60/2010/QD-TTg of the Prime Minister (30 September 2010)	Approved by PM
4	MOF Circular No.191/2009/TT-BTC providing guidelines on the management and use of funding for activities on gender equality and for the advancement of women (1 October 2009)	Approved by MOF
5	MOF Circular No.90/2013/TT-BTC guiding the formulation of 2014 State Budget estimates, issued by the Minister of Finance (28 June 2013)	Approved by MOF
6	MOF Circular No.84/2014/TT-BTC on the formulation of 2015 State Budget estimates, issued by the Minister of Finance (27 June 2014)	Approved by MOF
7	“Gender Mainstreaming in the State Budget” (training material) (CFBA 2007)	Project VIE/02/008 with UNDP
8	Final Evaluation of the CEBA II (UNDP 2013)	
9	“Budget Law 2002 and Transparency, Accountability, Participation and Concerns on Equality” (2014)	UNDP and CFBA Project
10	Budgeting for Equity (Sharp 2003)	Translated by UN Women 2014
11	Towards Budgeting for Gender Issues in Viet Nam (Beresford 2005)	
12	“Gender Responsive Budgeting in Viet Nam” (UNIFEM 2009)	Scoping mission
13	“Gender Responsive Budgeting in Asia-Pacific Region: Viet Nam Profile” (Sharp, R., D. Elson, M. Costa and S Vas Dev 2010)	AusAID GRB project

14	“Implementation Completion and Results Report: Public Finance Management Reform Project” (World Bank Viet Nam, 2014)	AusAID GRB project
15	“Gender Equality Support to Implement the Medium-Term Action Plan 2014–2016 of the Financial Sector” (Thu Hien, P. 2013)	Concept note: Support from Canadian Department of Foreign Affairs and Trade (DFAT)
16	“Government Budgets and the Promotion of Gender Equality in Japan and South Korea” (Ichii, R. and R. Sharp 2013)	Paper presented at Society of Heterodox Economics Conference University of New South Wales, Sydney, 2–3 December

UN Women is the UN organization dedicated to gender equality and the empowerment of women. A global champion for women and girls, UN Women was established to accelerate progress on meeting their needs worldwide. UN Women supports Member States in setting global standards for achieving gender equality, and works with governments and civil society to design the laws, policies, programmes and services required to implement these standards. UN Women stands behind women's equal participation in all aspects of life, focusing on the following five priority areas: increasing women's leadership and participation; ending violence against women; engaging women in all aspects of peace and security processes; enhancing women's economic empowerment and making gender equality central to national development planning and budgeting. UN Women also coordinates and promotes the UN systems works in advancing gender equality.



United Nations Entity for Gender Equality and the Empowerment of Women (UN Women)

304 Kim Ma Street, Ba Dinh District, Hanoi, Viet Nam

Tel: +84 4 3850 0100 - Fax: +84 4 3726 5520

Website: www.unwomen.org