



INTEGRATED NATIONAL  
FINANCING FRAMEWORKS:  
**ANALYSIS FROM  
A GENDER PERSPECTIVE**



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### **Integrated National Financing Frameworks: Analysis from a gender perspective**

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



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A team of experts worked on this report, including Ms. Pham Thu Hien, Independent Gender Responsive Budgeting Expert (team leader) and Ms. Nguyen Kim Dung, Finance Specialist, Finance and Monetary Department, Ministry of Planning and Investment (member). Ms. Vu Phuong Ly, Senior Programme Specialist of the United Nations Entity for Gender Equality and the Empowerment of Women (UN Women), coordinated and provided technical guidance to develop the report.

Experts provided in-depth comments on the earlier drafts of the report, specifically Ms. Nguyen Thi Thanh Nga, Specialist, Department of Science, Education, Natural Resources and Environment, Ministry of Planning and Investment, and Mr. Vu Cuong, expert in financial management.

# PREFACE

The goal of gender equality is to eliminate gender discrimination, create equal opportunities for men and women in socioeconomic development, develop human resources and progress towards substantive gender equality in all fields of society and family life.

The Constitution of Viet Nam has affirmed that women have equal rights with men in the fields of politics, economy, culture, society and family. In particular, the principle of gender equality was clearly stated for the first time in article 26 of the 2013 Constitution: “Male and female citizens are equal in all respects. The State has policies to ensure gender equality rights and opportunities; The State, society and family create conditions for women to develop comprehensively and promote their roles in society; Gender discrimination is strictly prohibited.”

In order to fully implement the provisions of the Constitution of Viet Nam and to ensure that national laws and regulations governing all spheres of social life fully integrate principles of gender equality that are contained in relevant conventions and international documents, to which Viet Nam is a signatory, the content of national frameworks on gender equality have become progressively more specific.

The commitment of the Government of Viet Nam to gender equality is clearly reflected in the plan to implement international commitments such as the Beijing Declaration and Platform for Action, and

the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) and the Sustainable Development Goals (SDGs).

One of the challenges in the process of realizing the goal of gender equality not only in Viet Nam but also in many countries around the world is the lack of financial resources for gender equality commitments. This has prevented many gender equality initiatives and plans from achieving the expected results. Over the past years, a number of gender equality initiatives in Viet Nam have been implemented with financial support from international organizations and with official development assistance (ODA). In 2010, Viet Nam attained the status of a lower-middle-income country and as a result many donors reduced their commitments to provide financial resources for development, including gender equality. Therefore, securing and mobilizing domestic budget sources to promote gender equality goals is extremely important and necessary. The same general spirit of mobilizing national resources is needed to fund commitments to achieve the SDGs by 2030, including Goal 5 on gender equality and empowering women.

In 2015 the Addis Ababa Action Agenda was endorsed at the Third International Conference on Financing for Development to strengthen the framework to finance sustainable development and the means of implementation for the universal post-2015 development agenda. The Agenda lays out the full range of financing sources – public

and private, domestic and international – and allows countries to develop a strategy to increase investment, manage risks and achieve sustainable development priorities identified in a country’s national sustainable development strategy.

To assist countries in formulating fiscal policy that ensures the implementation of their national priorities and to operate the Addis Ababa Action Agenda at the national level, the United Nations developed a new tool – the Integrated National Financing Frameworks (INFFs), published in the 2019 Financing for Sustainable Development Report. As of March 2021, INFFs are being designed and implemented in over 70 countries worldwide. Accordingly, the national sustainable development strategies needs to specify financial resources for implementation and there are four main pillars in the implementation process: (i) assessment and diagnostics; (ii) financing strategy; (iii) monitoring and review; and (iv) governance and coordination.

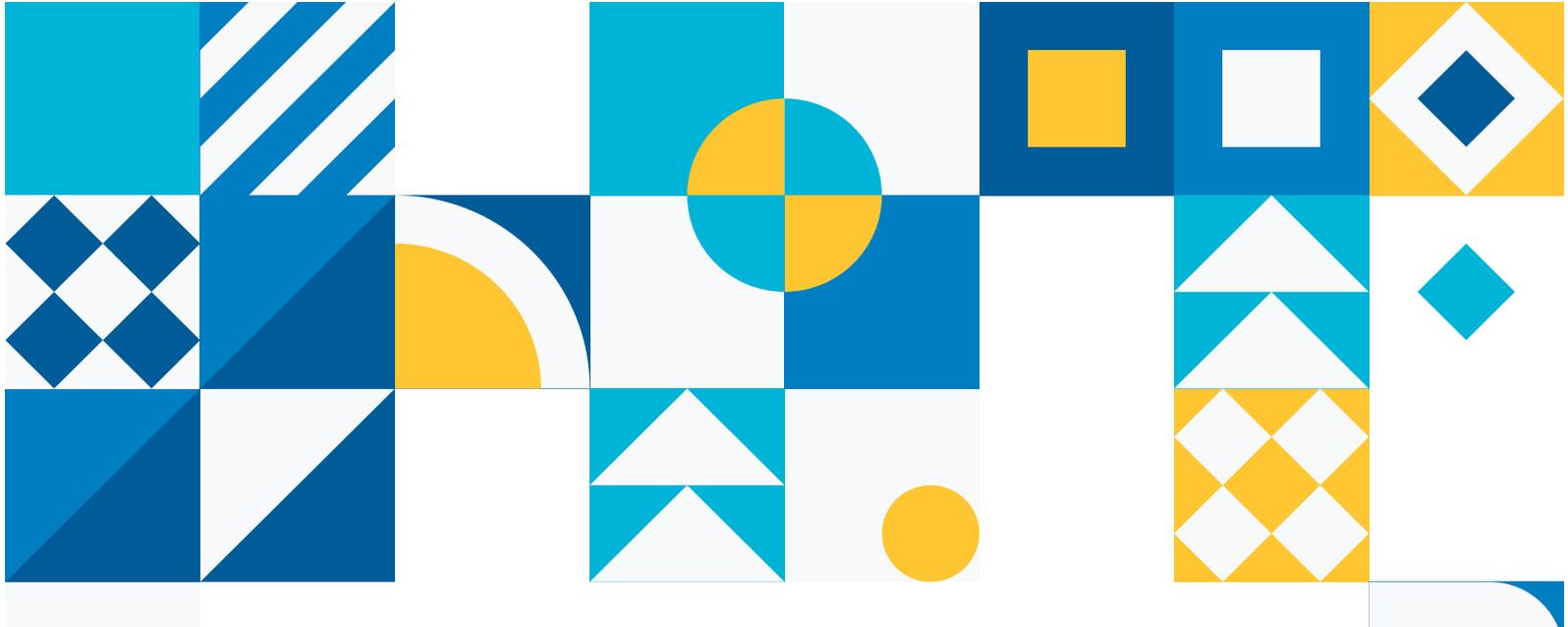
The 2019 Financing for Sustainable Development Report emphasizes the importance of fully considering gender equality in INFF processes, particularly in the development, implementation, monitoring and evaluation of financial strategies. To ensure that both the global and the national levels focus on gender mainstreaming in INFFs, the United Nations Entity for Gender Equality and the Empowerment of Women (UN Women) and the United Nations Development Programme (UNDP) have developed guidelines with specific questions for the initial review and preparation phases.

In Viet Nam, within the framework of the United Nations Joint Programme on Promoting INFFs, supported by the Joint SDGs Fund, UN Women and the Department of Science, Education, Natural Resources and Environment, Ministry of Planning and Investment developed this report based on relevant information in Viet Nam and in line with the global guidelines developed by UN Women and UNDP. The Ministry of Planning and Investment, a lead agency, is responsible for coordinating with ministries, sectors, localities and related agencies to implement the National Action Plan for the implementation of the 2030 Sustainable Development Agenda and the National Green Growth Strategy and action plan.

We hope this report will help the parties consider their readiness to mainstream gender into the INFF in Viet Nam, and more importantly, identify gaps in gender mainstreaming in the relevant policies. Specifically, this report considers the following: (i) degree of gender mainstreaming in public finance strategies and policies, the Socioeconomic Development Plan and the National Action Plan for the implementation of the 2030 Sustainable Development Agenda; and (ii) gender gaps in policy documents, financial strategies and plans on socioeconomic development and SDGs implementation in Viet Nam. We expect that this analysis will providing inputs for the process of promoting financial strategies, plans and budgets to realize the gender equality goals that Viet Nam has committed to achieve.

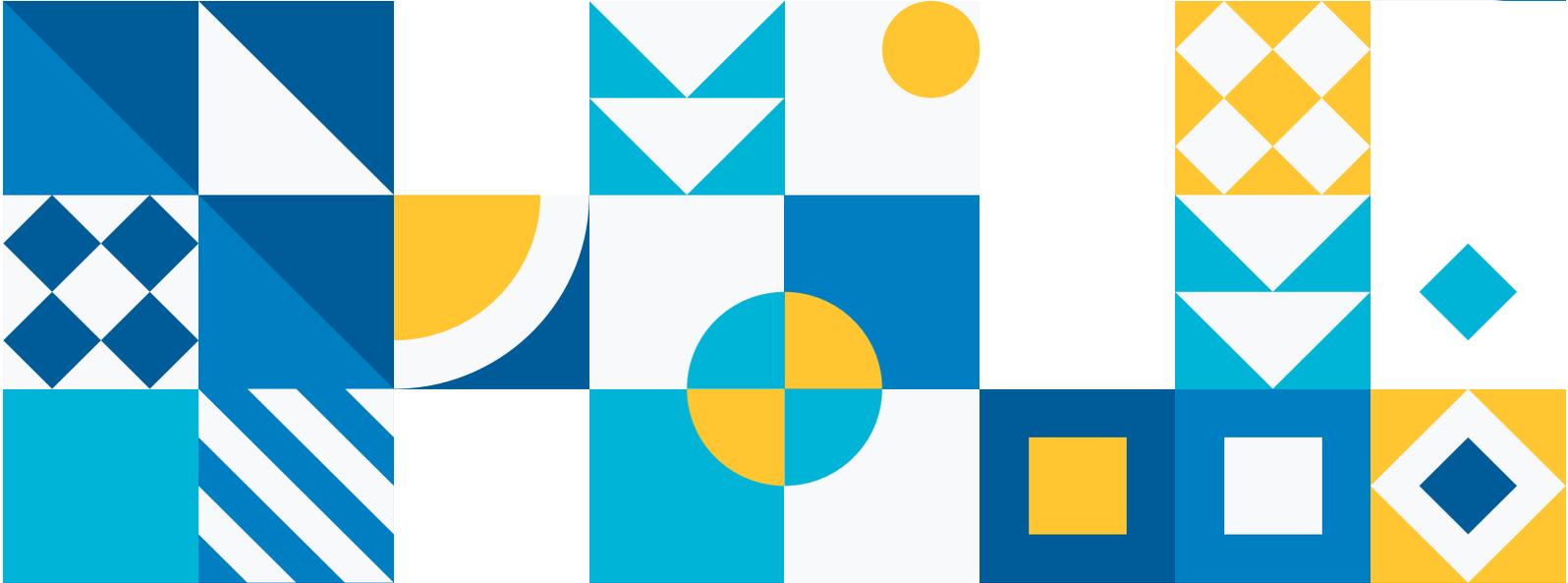
## ABBREVIATIONS AND ACRONYMS

<b>DFA</b>	Development Finance Assessment
<b>GRB</b>	Gender-responsive budgeting
<b>INFFs</b>	Integrated National Financing Frameworks
<b>MPI</b>	Ministry of Planning and Investment
<b>NA</b>	National Assembly
<b>NSGE</b>	National Strategy on Gender Equality
<b>ODA</b>	Official development assistance
<b>SEDP</b>	Socioeconomic Development Plan
<b>SDG</b>	Sustainable Development Goals
<b>UN Women</b>	United Nations Entity for Gender Equality and the Empowerment of Women
<b>UNDP</b>	United Nations Development Programme



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# I. INTERNATIONAL AND DOMESTIC CONTEXT

## 1. INTERNATIONAL CONTEXT

### Financing for development

In July 2015, the United Nations approved the Addis Ababa Action Agenda – a global programme to finance sustainable development. The Agenda includes a range of powerful solutions and steps to reform global financial practices and spur investments to address environmental, social and economic challenges. It affirms the commitment to increase domestic financial investment, close gender gaps and increase support for organizations related to gender equality and women’s empowerment at the international, regional and national level in the current development context. In each of these processes, specific commitments are made to ensure gender analysis and gender mainstreaming in all relevant action areas, applying gender-responsive budgeting (GRB) in relation to foreign aid and all aspects of domestic development.<sup>1</sup>

<sup>1</sup> Addis Ababa Action Agenda. Third International Conference on Development Finance (Addis Ababa, Ethiopia: 2015), endorsed by the United Nations General Assembly, 69/313, 27 July 2015

To implement the Addis Ababa Action Agenda at the national level and finance national priorities, the United Nations Inter-agency Task Force on Financing for Development developed a new tool – the Integrated National Financing Framework (INFF), which has four pillars: (i) assessment and diagnostics; (ii) financing strategy; (iii) monitoring and review; and (iv) governance and coordination. This financial framework shows how to finance the implementation of the national strategies. This tool is seen as being able to overcome obstacles to financing sustainable development through the assessment of financial resources, characteristics and risks, thereby helping countries to manage their finances better.<sup>2</sup> Meanwhile, long-term goals and sustainable development are closely linked with the promotion of social justice and gender equality.

### Introduction on the Technical Guidance Note: Mainstreaming Gender Equality in Integrated National Financing Framework

To support countries to formulate INFFs, the Inter-agency Task Force on Financing for Development, led by the United Nations Department of

<sup>2</sup> Inter-agency Task Force on Financing for Development. 2019. Financing for Development Report 2019.

Economic and Social Affairs with the participation of the International Monetary Fund, World Bank Group, United Nations Development Programme (UNDP), United Nations Conference on Trade and Development, United Nations regional commissions, UN Women and other organizations, laid out key building blocks in the 2019 Financing for Sustainable Development Report: (i) assessment and diagnostics; (ii) financing strategy; (iii) monitoring and review; and (iv) governance and coordination. The Report highlights the importance of fully integrating gender considerations throughout the INFF process, particularly in terms of the formulation, implementation and monitoring and evaluation of sustainable financing strategies. The Inter-agency Task Force on Financing for Development is continuing to develop methodological guidance on INFFs at the global level.

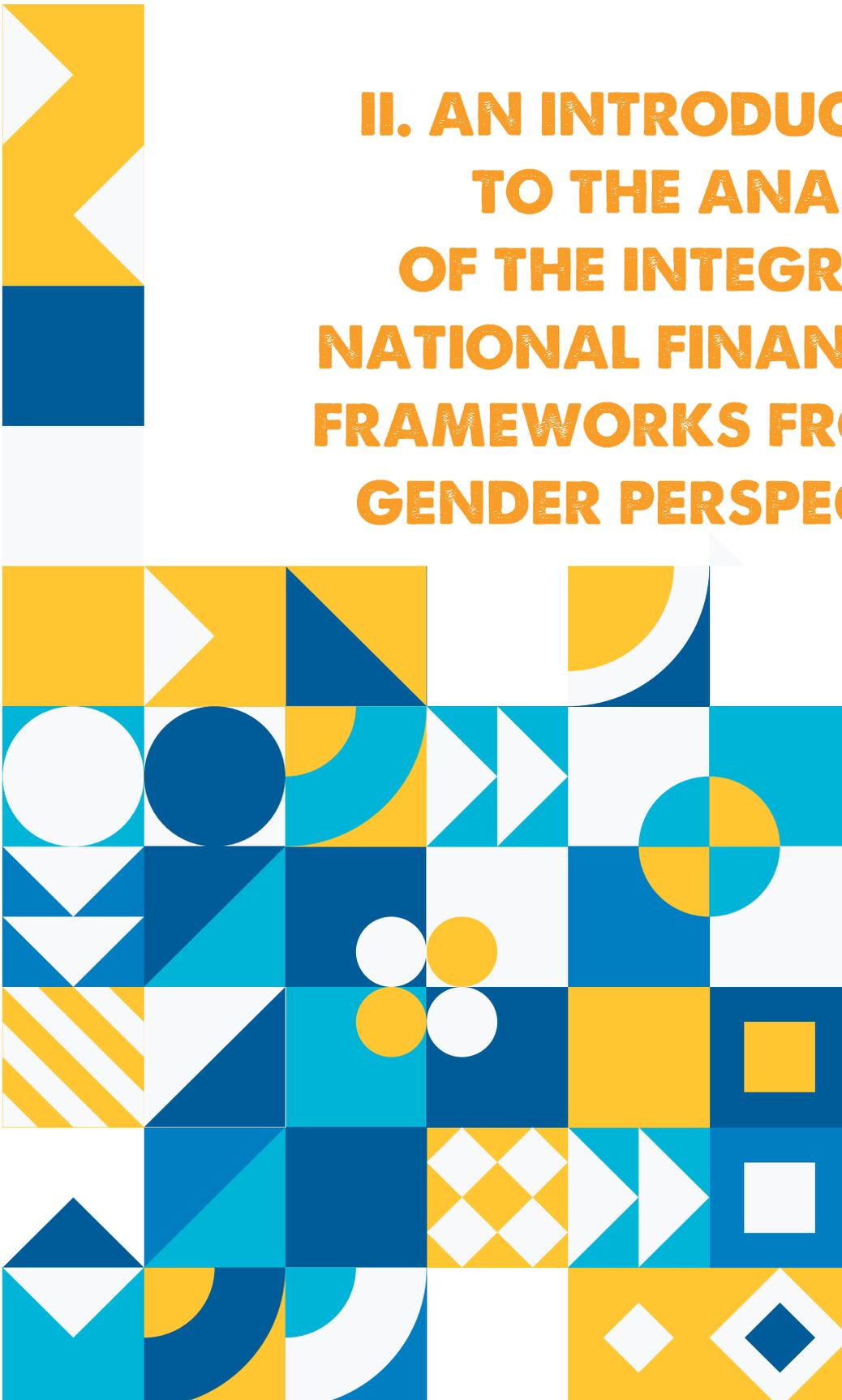
To ensure that both global methodology and country-level work mainstream gender equality into the INFF process, UN Women and UNDP have developed guidelines on gender mainstreaming in the INFF, specifically in the first building block on assessment and diagnostics with guiding questions aligned with the initial objectives and tasks of the inception phase of the INFF process.

## 2. NATIONAL CONTEXT

Over the past 15 years, Viet Nam has made important achievements on gender equality, notably: the completion of the legal and policy framework; the establishment and strengthening of the institutional framework on gender equality at the local and central levels; and the improvement of gender equality in most areas of social life. However, efforts to achieve gender equality and the advancement of women continue to pose many challenges, including persistent challenges and emerging problems in the context of integration and globalization today. Violence against women and girls, the imbalance of the sex ratio at birth,

the burden of unpaid care work for women, low-quality jobs and the low skills of female workers in the context of the fourth industrial revolution and so on – all are current prominent gender issues. The participation of women in decision-making, especially in leadership and management positions in the public sector from the local to the central level has not been commensurate with improvement in gender equality in education, training and economics.

The Law on State Budget (2015) has new and progressive points from a gender perspective. It stipulates that gender equality is one of the principles of state budget management and is the basis for making annual state budget estimates. However, from a practical perspective, there are shortcomings. The review report on the implementation of the National Strategy on Gender Equality (NSGE) (2011–2020) has shown that the implementation was limited by the insufficient allocation of budget resources to activities to promote gender equality, which was inconsistent with the initial commitments. Furthermore, as Viet Nam is a lower-middle-income country, many donors have reduced their commitments to official development assistance (ODA), including financial support for gender equality. Therefore, securing and mobilizing domestic financial resources to promote and ensure the achievement of gender equality goals is essential. The same general spirit is needed to ensure national resources are allocated to commitments to achieve the Sustainable Development Goals (SDGs) by 2030, including Goal 5 on gender equality and women's empowerment, and to the implementation of Resolution No. 28/NQ-CP (3/3/2021) of the Government on the National Strategy on Gender Equality (2021–2030). The Government of Viet Nam has also issued National Action Plan for the implementation of the 2030 Sustainable Development Agenda.



## II. AN INTRODUCTION TO THE ANALYSIS OF THE INTEGRATED NATIONAL FINANCING FRAMEWORKS FROM A GENDER PERSPECTIVE

Based on the guidelines on gender mainstreaming in INFF developed in May 2021 by UN Women and UNDP, and through a review of regulatory documents, plans and strategies, research and analysis on gender equality and finance in Viet Nam, this paper provides an analysis of gender and finance. It serves as an input to the development of INFF, focusing on the first building block on assessment and diagnostics with the following five groups of issues:

- i). National policy, planning and budgeting framework
- ii). Planning and assessing the financial context
- iii). Financial strategy
- iv). Monitoring and reviewing
- v). Transparency and accountability

### **Purpose of the analysis**

Review of INFF aims to clarify: (i) the extent of gender mainstreaming in public finance strategies and policies, the Socioeconomic Development Plan and the National Action Plan for the implementation of the 2030 Sustainable Development Agenda; and (ii) gender gaps in policy documents, financial strategies and plans for socioeconomic development and implementation

This analysis provides inputs for the policymaking process of financial plans and strategies to realize the commitments the Government of Viet Nam has made to achieve gender equality goals.

### **Methods of review and analysis**

#### *Desk review*

- Documents and plans, including socioeconomic development plans and action plans on sustainable development. These are important documents showing national development orientation for 2021–2030;
- Financial documents, regulations, plans and reports related to planning, budgeting and financial processes;
- Research reports, evaluations and information related to the implementation of gender equality targets including NSGE (2011–2030);
- Legal documents on gender equality, finance, budget and related laws.

#### *Comments and contributions of experts*

- The analysis report has been shared with the relevant stakeholders and received useful contributions from gender experts, financial experts and experts from the Department of Science, Education, Natural Resources and Environment, of the Ministry of Planning and Investment (MPI).
- The comments have been carefully considered in the process of finalizing the report.

# III. REVIEW RESULTS AND ANALYSIS



# 1. GENERAL REMARKS AND COMMENTS

## The connection between national development strategies, plans and policy frameworks and the National Strategy on Gender Equality

The National Action Plan for the implementation of the 2030 Sustainable Development Agenda has shown quite clear gender aspects that are reflected in the viewpoint of the SDGs, specific targets, solutions and the assignment of ministries responsible for the achievement of targets of Goal 5 (gender equality and women's empowerment). The Socioeconomic Development Strategy (2021–2030) refers to comprehensive implementation of solutions for youth development, gender equality and advancement of women, and gradually reducing the gender gaps in political, economic, cultural, social and family spheres. Guidelines have been issued by MPI for ministries, sectors and localities to integrate the SDGs into their development plans for 2021–2025 and 2026–2030, with gender equality as one of the cross-cutting issues.

*There are two main gaps/limitations.* First, in *SEDP 2021–2025*, gender aspects are not integrated into specific targets and solutions. The National Action Plan for the implementation of the 2030 Sustainable Development Agenda has not defined the responsibilities for implementing gender equality or mentioned the central role of relevant ministries and sectors, although gender aspects are mentioned in several goals to some extent. In particular, gender is not mentioned in the targets related to climate change. Second, the link between *SEDP 2021–2025* and *NSGE 2021–2030* has almost been lost. Specifically, the targets in *NSGE 2021–2030* are not integrated into *SEDP 2021–2025*. Furthermore, *NSGE 2021–2030* does not mention specific gender targets related to climate change, although climate change has a huge impact on macroeconomics and very

significant gender impacts.

Closing these gaps require a lot of efforts and support in the process of implementing strategies, socioeconomic development plans and development strategies of sectors and fields to achieve the goal of gender equality.

## Financial strategies/policies to promote gender equality

*The National Financial Inclusion Strategy to 2025 and with orientation to 2030* pays special attention to target groups, including the poor, low-income people, women and other disadvantaged groups. One of the tasks and solutions set out in the Strategy is to build and develop a system of microfinance institutions, programmes and projects operating safely and effectively, expanding access to financial services for these groups. This is a strategy that clearly shows inclusiveness. In fact, in Viet Nam, there have been a number of financial policies aimed at addressing gender inequality, for example, policies to support small and medium-sized enterprises owned by women, enterprises employing many female workers, vocational training for female workers, etc. Viet Nam also has financial regulations for gender equality activities in accordance with the Law on Gender Equality (2006) and the Law on State Budget (2015).

### Gaps/limitations

From policy perspective there are two main points. First, *the Action Program to implement the National Financial Inclusion Strategy*<sup>3</sup> does not include specific content related to gender and women nor does it define the responsibilities of relevant agencies in this regard. The lack of requirements for gender analysis, gender impact analysis of financial strategies and policies, and the lack of sex disaggregated data and other data on vulnerable groups make it difficult to identify problems and

<sup>3</sup> This Action Program is issued together with Decision No. 149/QĐ-TTg on the National Financial Inclusion Strategy to 2025, with orientation to 2030.

solutions. Accordingly, gender issues may be completely ignored, or they may be only formally considered, and they tend to be overlooked during implementation at lower levels. Second, the policy framework and current legislation mainly focus on specific activities related to gender equality and for the advancement of women.

From practical perspective there are four main points. First, the review results show that the budget allocation for the implementation of gender equality plans is not consistent with commitments and the investment of financial resources has not been considered properly by some ministries and localities. Second, in the national and local general budget estimates, there is no budget line for gender equality, because the Law on State Budget (2015) only requires state budget estimates to be disaggregated by 13 sectors.<sup>4</sup> Gender is considered a cross-cutting issue, which should be integrated in budget allocations for sectors or for programmes and projects with specific objectives on promoting gender equality. Third, there is no clear evidence that gender issues and gender advocacy are included in multi-stakeholder dialogues on financial planning or strategy. In general, agencies and organizations working on gender and gender experts hardly participate directly in consultations on assessments of finance for development. Fourth, currently no system/regulation is in place to understand the gender impact of the tax system.

In the context that ODA funding for gender equality is decreasing in the general trend of ODA reduction as Viet Nam became a lower-middle-

4 The 13 sectors are as follows: 1) national defense; 2) security and social order and safety; (3) education, training and vocational education; (4) science and technology; (5) health, population and family; (6) culture and information; (7) radio, television, news media; (8) physical training and sports; (9) environmental protection; (10) economic activities: tasks, programmes and projects serve objectives in agriculture, forestry, salt production, irrigation and fishery, industry and traffic; (11) activities of state management agencies, public non-business units, political organizations and sociopolitical organizations; (12) social affairs; and (13) other tasks, programmes and projects as prescribed by law.

income country in 2010, which puts requirements on the efficient use of domestic finance, including resources from the private sector to promote gender equality in the near future.

### Planning and budgeting process

The GRB process requires gender mainstreaming in both planning and budgeting processes in a consistent and coherent manner, based on the legal and policy framework on gender equality and finance. The policy framework of Viet Nam has a relatively progressive legal and policy system on gender equality. The Law on State Budget (2015) stipulates the principle that budget allocation must be prioritized to realize socioeconomic development and gender equality goals.

*Gaps/limitations:* First, there are currently no regulations or legal documents requiring gender analysis in the general planning process. Gender is only mentioned as one of the priority principles when planning socioeconomic development. Second, in the budget process, prioritizing budget allocation for the purpose of gender equality has been stated in the form of principles for budget estimates, but no specific guidelines, nor measurement criteria for gender mainstreaming are in place. There are no regulations or requirements on the implementation of the gender equality related tasks in annual and medium-term state budget estimation and public investment planning. Third, currently, there is no legal document that mentions or regulates GRB as a holistic approach for the entire public sector. The GRB concept has not been institutionalized in the legal and policy system. The application of GRB has been piloted in a few and small-scale programmes at central and local levels, but there are no guidelines and tools on GRB.

### Monitoring and evaluating public finance

The national public finance assessment report has been carried out by the Ministry of Finance and

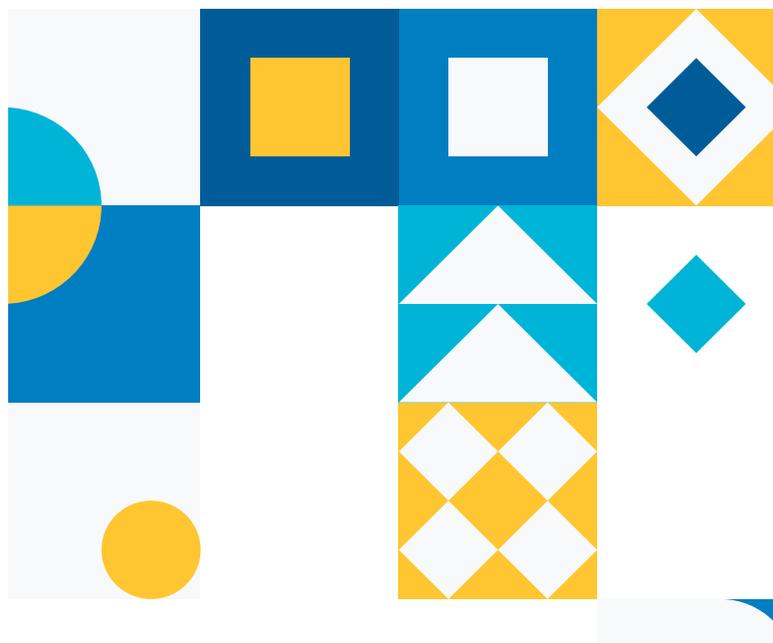
the World Bank since 2013 and supplemented in 2017 and 2019, and it is expected to be updated in 2021. In addition, there is a system of reports on the evaluation of the implementation of annual, three-year, and period-based state budget plans and estimates, and annual state budget settlement reports.

*Gaps/limitations:* First, all the above financial and budget reports do not contain gender-related information, and analysis of national public financial resources through the gender lens has not been performed. Second, there is currently no comprehensive monitoring, evaluation, financial reporting and budgeting system to track actual expenditures allocated to gender equality promotion activities in all sectors and fields. Third, there is no reported data on the total budget, the proportion of state budget and other funding sources spent for gender equality at all levels including the sectors and localities. Expenditure reports are currently only available for gender specific programmes and schemes, while there is no information on funding sources for gender in the private sector.

### **Sex-disaggregated data collection and gender impact assessment**

The sex-disaggregated data system has improved in recent years. The National Gender Development Statistical Indicators (2019) includes 78 statistical indicators in six fields: population and demographics; labour, employment and access to resources; leadership and management; education and training; health care; gender-based violence and social safety. This set of statistical indicators is very important to integrate into the monitoring of NSGE (2021–2030).

*Gaps/limitations:* First, the official statistical data systems of the country and the statistical yearbooks of the provinces have very few sex-disaggregated data. The administrative reports by sectors of the ministries, branches and localities



do not provide sex-disaggregated data or very limited and unsystematic data. Second, where there are data on women and men, there is no disaggregated data by sex, age, disability, ethnicity etc. Third, gender data are mainly available in the public sector, not in the private sector.

The lack of sex-disaggregated data and gender analysis in many areas is a major challenge for the development of GRB and financial policies. Limited knowledge and information about the linkage between gender and technical aspects make it difficult to identify gender issues. Therefore, the contents of policy impact assessments tend to reflect the subjective perspective of the concerned organizations and policymaking agencies, and they tend not to show evidence in the most scientific and objective way. A number of gender impact assessments of programmes have been carried out in recent years, but not in terms of budget or financial implications. Assessment reports on socioeconomic development, state budget and public investment by the Government do not provide information on gender impacts related to different financial sources.

In general, sex-disaggregated data and gender statistics are used sporadically and inconsistently for analysing and assessing gender impacts of policies and legal documents.

## 2. SPECIFIC RESULTS OF REVIEW (BASED ON THE UN WOMEN AND UNDP GUIDELINE QUESTIONS)

### NATIONAL POLICY FRAMEWORK, PLANNING AND BUDGETING

#### **1. Does the National Sustainable Development Strategy/Plan include gender outcomes/outputs? If not, is gender equality mainstreamed into the national sustainable development plan?**

**Decision No. 622/QĐ-TTg dated 10 May 2017 promulgating the National Action Plan to implement the 2030 Sustainable Development Agenda**

##### *Points of view*

- Create conditions for everyone and every community in society to have equal opportunities for development, access to common resources and participate, contribute and benefit from development.
- Leave no one behind, reach the hardest-to-reach people first, including children, women, the elderly, the poor, people with disabilities, people living in remote and isolated areas and other vulnerable groups.

Assign ministries and sectors to lead the implementation of specific goals and tasks related to Goal 5 on gender equality and empowerment of women and girls, and eight targets (5.1 to 5.8).<sup>5</sup>

- Ministry of Labour, Invalids and Social Affairs: 5.1, 5.2, 5.4, 5.7.c
- Ministry of Culture, Sports and Tourism: target 5.3
- MPI: target: 5.7.b
- Ministry of Health: target 5.6
- Ministry of Information and Communications: target 5.8
- Ministry of Justice: target 5.7.a
- Ministry of Home Affairs: target: 5.5

##### *Gender integration into other SDGs*

- Goals 1, 2, 3, 4, 6, 8, 10, 11, 13 and 16 mention gender elements, in which women are one of the target groups.
- Among some of the targets, the National Action Plan to implement the 2030 Sustainable Development Agenda in Viet Nam also identifies ministries and sectors to coordinate with the Viet Nam Women's Union to achieve the SDGs.

5 Target 5.1: End all forms of discrimination against all women and girls everywhere; Target 5.2: Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation; Target 5.3: Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation; Target 5.4: Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate; Target 5.5: Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life; Target 5.6: Ensure universal access to sexual and reproductive health and reproductive rights as agreed in accordance with the Programme of Action of the International Conference on Population and Development and the Beijing Declaration and Platform for Action and the outcome documents of their review conferences; Target 5.7 Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws; Target 5.8: Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women.

## Socioeconomic Development Strategy 2021–2030<sup>6</sup>

- *Development point of view:* Rapid and sustainable development is mainly based on science and technology, innovation and digital transformation; pay attention to and create favourable conditions for policy target groups/beneficiaries, the poor, the ethnic minorities and the other vulnerable groups
- *Solution:* Solution No. 6 is about developing culture and society, realizing social progress and justice; constantly improve the material and spiritual life of the people; improve population quality and people's health; turn the sex ratio at birth to the natural balance; well implement social security policies, especially for the disadvantaged and the poor; implement synchronously and comprehensively solutions for youth development, gender equality and for the advancement of women; gradually reduce the gender gaps in the political, economic, cultural and social fields and in the family.

## Socioeconomic Development Plan 2021–2025<sup>7</sup>

- *General objective:* To ensure fast and sustainable economic growth on the basis of macroeconomic stability, development of science, technology and innovation; gradually build an orderly, disciplined, safe, healthy, democratic, fair and civilized society; ensure the peaceful and happy life of the people. Ensure social security and improve people's living standards.

### Gender gaps<sup>8</sup>

- Although the Socioeconomic Development Strategy 2021–2030 mentions gender equality in solution No. 6, gender aspects are not mentioned in SEDP 2021–2025.
- Indicators (economic, social, environmental) in SEDP are not disaggregated by sex. The indicators that need to be disaggregated by sex are training rates, health insurance participation rate; and share of agricultural labour in total labour.
- SEDP 2021–2025 does not contain targets and solutions related to gender equality. The plan ignores gender issues. Without this specific information, it is difficult for SEDP to track the implementation of the solutions related to gender equality that are outlined in the Socioeconomic Development Strategy 2021–2030.
- In the National Action Plan to implement the 2030 Sustainable Development Agenda, tasks/solutions are identified, and responsibilities are assigned to ministries and sectors, including tasks related to gender aspects. However, for targets related to climate change, gender dimensions are not addressed. This is the most obvious gender gap in the action plan.<sup>9</sup>

6 <https://tulieuvankien.dangcongsan.vn/ban-chap-hanh-trung-uong-dang/dai-hoi-dang/lan-thu-xiii/bao-cao-danh-gia-ket-qua-thuc-hien-nhiem-vu-phat-trien-kinh-te-xa-hoi-5-nam-2016-2020-va-phuong-huong-3737>.

7 <https://tulieuvankien.dangcongsan.vn/ban-chap-hanh-trung-uong-dang/dai-hoi-dang/lan-thu-xiii/chien-luoc-phat-trien-kinh-te-xa-hoi-10-nam-2021-2030-3735>.

8 Based on the Socio-Economic Development Strategy 2021–2030 and SEDP 2021–2025.

9 SDG 7 “Ensure access to affordable, reliable, sustainable and modern energy for all”; SDG 9 “Build resilient infrastructure, promote inclusive and sustainable industrialization, and foster innovation”; SDG 12 “Ensure sustainable consumption and production patterns”; SDG 13 “Take urgent action to combat climate change and its impacts by regulating emissions and promoting developments in renewable energy”; SDG 14: “Conserve and sustainably use the oceans, seas and marine resources for sustainable development”; SDG 15 “Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss”

## **2. Is a National Gender Policy and/or Action Plan in place? How is the National Gender Policy/Action Plan incorporated into the National Sustainable Development Plan?**

Resolution No. 28/NQ-CP dated 3/3/2021 of the Government promulgating the National Strategy on Gender Equality (NSGE) 2021–2030

- NSGE 2021–2030 includes 6 goals and 20 targets: politics (one target); economy and labour (three targets); family life and GBV prevention and response (four targets); health (four targets), education-training (four targets); and information and communication (four targets).
- The following targets have been integrated into the National Action Plan to implement the 2030 Sustainable Development Agenda (Decision No. 622/QĐ-TTg, 2017): targets 4.1, 4.2 and 4.3 on vocational education and training; target 5.1; 5.2 and 5.3 on gender-based violence; target 5.4 on unpaid work; target 5.5 on women's participation in leadership and management; target 5.6 on sexual and reproductive health; and target 5.7 on access to economic/financial resources.
- However, NSGE 2021–2030 does not include targets related to SDG target 5.8 on improving the use of enabling technologies, especially information and communication technology, to promote women's empowerment and create conditions for women to access and use information and communication technology.
- NSGE 2021–2030 targets are not integrated into SEDP 2021–2025.

## **3. How well mainstream is gender equality in the national planning process and in sectoral ministries' planning, which is central role in promoting gender equality and women's empowerment?**

Considering gender mainstreaming in the planning process should start with a review of documents, regulations and guidelines related to SEDP formulation – as this is an important basis for ministries, sectors and localities for consistent application at the national level. It is followed by the review of implementation of gender mainstreaming in the planning process in practice.

*From the review of documents:*

- There are currently no guidelines on gender mainstreaming in the planning process, but MPI has issued Guidelines for mainstreaming SDGs into SEDP 2021–2025 and 2026–2030 including SDG 5 on gender equality. Therefore, the promulgation of the Guidelines for mainstreaming SDGs into SEDP is an opportunity to analyse and consider gender mainstreaming, because, in addition to the Goal 5, many other SDGs have also mentioned gender aspects (as cited above).

### **Decision No. 2158/QĐ-BKHĐT (2019) of MPI Promulgating Guidelines for integrating SDGs into the Socioeconomic Development Plan 5 (SEDP) 2021–2025, 2026–2030 of ministries, branches and localities.**

- In principle, integration of SDGs into SEDP with the focus on the people-centred and human resource development approach and having no one is left behind; pay attention to cross-cutting issues such as gender equality, ethnic minorities, children and vulnerable people.
- One of the criteria for selecting and proposing SDGs for integration in SEDP is priorities to the related cross-cutting issues such as children and gender equality in order to improve the efficiency of allocation and use of resources and maintain the sustainable impact of the results achieved.
- The Decision 2158 has Appendices III and IV issued together with illustrations of SDGs and the corresponding indicators related to children and women that can be referenced for integration into SEDP.

### *Practices on gender mainstreaming in the planning process*

- In recent years, efforts have been made to mainstream gender into the process of planning, development and implementation of laws and policies. A number of national target programmes on sustainable poverty reduction, the new rural development programme, the employment programmes have attracted the participation and contributions of women.
- After NSGE 2011–2020 approval, the ministries and localities developed their Action Plan on Gender Equality 2011–2015 and 2016–2020 as gender-specific plans. At the same time, during the implementation of the Gender Equality Action Plan, a number of ministries and sectors have implemented gender mainstreaming in their professional/technical activities.<sup>10</sup>

### **Gender gaps**

#### *From the review of documents:*

- Currently there are no guidelines on gender mainstreaming in planning and budgeting processes.
- The Guideline on integration of SDGs in SEDP includes five steps:
  - (i) Preparation;
  - (ii) Analyse and assess the implementation of SDGs in SEDP in the previous period;
  - (iii) Integrate SDGs into SEDP objectives, targets, tasks and solutions, including a summary/list of SDGs integrated into SEDP for reference;
  - (iv) Mobilize and effectively use resources to implement SDGs that have been integrated into SEDP;
  - (v) Monitor and evaluate the implementation of SDGs that have been incorporated into SEDP.

#### **However, in these five steps there is no requirement for gender analysis and sex-disaggregated information.**

- The Guidelines have provided a summary table of SDGs integrated into SEDP including three main areas: economy, society and environment. Gender equality is not included in this summary. Although there is possibly an argument that gender equality is within the social domain, the absence of a clear requirement to integrate gender equality might be understood to mean that gender equality is not mandatory, especially when gender stereotypes and understanding knowledge about gender mainstreaming in socioeconomic development is still limited in society. In addition, as the current system of socioeconomic development indicators lacks monitoring information on gender equality, special emphasis should be placed on the need to disaggregate gender related information as it is easily overlooked in sectoral and local development plans.
- Currently, the selection of gender equality issues or indicators to integrate gender equality into SEDP depends on each locality and ministry. The Guidelines for integrating SDGs into SEDP have illustrations of SDGs and the corresponding indicators related to children and women for integration into SEDP, but it is for reference only.

#### *From a practical perspective*

- The review report on NSGE 2021–2030 implementation shows that integration of gender equality issues in the formulation of socioeconomic development strategies, programmes, plans and projects in ministries, branches and localities is informal, not specific and therefore, has not been created substantial impacts on gender equality in practice. SEDP usually only mention gender equality in general, without specific regulations.<sup>11</sup>

10 For example, the Ministry of Education and Training in collaboration with the United Nations Educational, Scientific and Cultural Organization (UNESCO) has reviewed and removed gender-biased messages and images in textbooks.

11 Australian Aid, Ministry of Labour, Invalids and Social Affairs and UN Women (2021). Review report on implementation of National Strategy on Gender Equality 2011–2020.

- The socioeconomic development indicator system that has been applied for years has many gender gaps. Integrating gender equality into the current system of indicators means that ministries, sectors and localities need to make more efforts to collect, process and disaggregate gender related information. Therefore, if it does not become a mandatory reporting requirement and if there is no specific guidance on concepts, methods of calculation, there will be no basis for implementation of the requirements on promoting substantive gender equality.
- The promotion of gender equality relies mainly on the implementation of Gender Equality Strategy/Action Plan instead of effectively integrating it into the Socioeconomic Development Strategy, SEDP and sector strategies.<sup>12</sup> Practical experiences show that reporting implementation of gender equality strategies/plans is usually assigned to a specialized department. This department is less likely to build a complete monitoring and evaluation system (as in SEDP). Therefore, the information in these reports is unsystematic and unspecific and mainly based on the compilation from bottom-up reports that are incomplete and difficult to verify.

#### **4. Has gender-responsive budgeting (GRB) been considered and implemented?**

##### **Some starting points for the implementation of GRB in Viet Nam**

- The legal and policy system on gender equality in Viet Nam has provisions on gender mainstreaming in the development of laws and policies.
- The policies and laws on state budget management stipulates the principle that budget allocation must be prioritized to implement the important policies of the Party and State including policies on gender equality, as regulated in the Law on State Budget (2015) (article 8, clause 5). Gender equality is a basis for making estimates, equivalent to other socioeconomic development tasks and ensuring national defence, security and foreign affairs (article 41, clause 1).
- The Government of Viet Nam has implemented a number of initiatives to apply GRB: (i) in public transport management in Ho Chi Minh City to promote a safe city for women and girls (2017–2019); and (ii) through the implementation of Programme 135 under the sustainable poverty reduction programme 2016–2020.

##### **Gaps and challenges**

- The current legal and policy framework mainly focuses on specific activities on gender equality and advancement of women. The prioritization of budget for gender equality is only stated in terms of principles and requirements when making budget estimates, but there are no specific guidelines and/or mandatory criteria and norms.
- There are currently no legal documents that address or regulate GRB as an approach. The GRB concept has not been institutionalized in the legal and policy system. Promotion of GRB has been piloted in a few programmes or activities at central and local levels.

##### **Currently, there are no guidelines and tools on GRB for Vietnamese state agencies**

- There is a lack of legal documents requiring gender analysis in planning and budgeting processes. Gender analysis and gender mainstreaming is one of the priority principles when formulating SEDP and state budget estimates, but it has not been concretized into measurement indicators or allocation norms in the budgeting process.
- The budgeting process has not paid due attention to gender impact analysis for policies on budget allocation and tax and other resources, except for specific ODA programmes.
- There is no financial monitoring and evaluation system to track actual expenditures allocated to gender equality activities across sectors and fields. There are only expenditure reports on the specific gender equality and women's programmes.

<sup>12</sup> Australian Aid, Ministry of Labour, Invalids and Social Affairs and UN Women (2021). Review report on implementation of National Strategy on Gender Equality 2011–2020.

## MAPPING AND ASSESSING THE FINANCIAL LANDSCAPE (PUBLIC AND PRIVATE, DOMESTIC AND INTERNATIONAL)

### Question

5. What, if any, gender analyses of different financing flows are available at the national level?

### Answer

#### **Analytical report: Financing for gender equality: International experience and recommendations for the implementation of the National Strategy on Gender Equality 2021–2030 (UN Women 2021)**

This is the first in-depth analysis report in Viet Nam on gender equality financing. Some of the key findings of the study are as follows:

- There are no reported data on the total budget, the proportion of state budget capital and other sources of funds spent for the NSGE and national action plans on gender equality in the 10-year period from 2011 to 2020. It shows how difficult it is to synthesize information on estimating and budgeting for gender equality activities in Viet Nam. At present, there are few specific projects/ programmes on gender equality, so budgeting for gender mainstreaming activities becomes a difficult task and will require a lot of efforts in the future.
- The funding from ODA for gender equality is decreasing, as Viet Nam has been a lower-middle-income country since 2010. However, from 2011 to 2020, while the state budget allocation for national programmes on gender equality was not achieved as planned, the ODA source increased higher than the initial estimates. This shows that spending on programmes and projects that directly address the issue of gender equality in recent years still relies heavily on external funding.
- Gender equality initiatives of the private sector and non-governmental organizations are being implemented but their budget have not been recorded, and there are no clear reporting and regulations. The private sector in Viet Nam is funding initiatives that promote gender equality and women's empowerment. However, the size and value of these sources are not publicly reported and there are no official guidelines from the Government to help businesses understand and invest in gender equality. UN Women collaborated with the Vietnam Chamber of Commerce and Industry to implement the WeEmpower Asia programme to mobilize companies to commit to and implement **the Women's Empowerment Principles. However, the participation of enterprises is voluntary, and the number is still very modest.**
- The role of the private sector in promoting gender equality has so far been largely ignored in the current legal and policy system (except for the Law on Supporting Small and Medium Enterprises, which has a provision on priorities for women-owned business). There is no system in place to track and recognize private sector initiatives on gender equality.
- The lack of analytical tools and guidance on GRB, limitations in the comprehensive financial monitoring and evaluation system to track the actual flow of expenditure on gender equality activities across sectors, coupled with the limited awareness of stakeholders about the principles of gender mainstreaming have caused many difficulties for the promotion of gender equality. At the same time, the lack of clear guidelines for gender analysis in the planning and budgeting process continues to pose other challenges to the adoption and implementation of GRB in Viet Nam.

## Review Report on implementation of the National Strategy on Gender Equality 2011–2020; Country gender equality profile Viet Nam 2021

These reports provide important analysis as follows:

- Budget allocation for the implementation of gender equality plans has not been consistent with commitments. Specifically, in 2011, for the first time, the Prime Minister announced the state financial plan accompanying the promulgation of the 2011–2015 national programme for gender equality under NSGE 2011–2020. This decision approved the total budget of VND 955 billion, of which the state budget is VND 326 billion, the local government source is VND 464 billion, and international aid is VND 165 billion. However, a review report shows that funding from the state budget falls short of the stated commitments and is in fact decreasing every year. By 2016, the state budget will allocate VND 125 billion, equal to 38% of the commitment.<sup>13</sup>
- The investment of financial resources has not been really paid attention to in some ministries and localities. This issue is frequently raised in annual reports, five-year preliminary reports and 10-year reports on implementation of the Law on Gender Equality and in meetings of the Government and the National Assembly (NA).<sup>14</sup> Funding sources allocated from the state budget and mobilization of the other resources for gender equality activities have not met the needs and tasks set out in the Strategy.
- However, it should be noted that the Government's current reporting system only records direct expenditures on specific gender equality programmes and projects. Meanwhile, the activities of many other ministries and sectors (such as education and training, maternal and child health care, scientific research projects ...) have not been recorded. Therefore, information on state budget spending for gender equality and women's advancement is currently underestimated compared to reality.

### Question

**6. What data is available to understand the contribution and impact of different financing flows on gender equality? Is sex disaggregated data available?**

### Answer

- There is currently only some financial information available for specific gender equality projects. According to a report by the Ministry of Labour, Invalids and Social Affairs, a total of 31 international organizations funded gender equality projects through ODA in 2007–2017, with a total estimated value of US\$41 million. MPI reported that 34 gender equality projects were implemented for NSGE 2011–2020 using ODA, with a total value of US\$92.4 million (equivalent to VND 212 billion).<sup>15</sup>
- However, as mentioned, there are currently no reported data on the total state budget for gender equality and its proportion out of the state expenditure budget total as well as funding from the other sources for NSGE and national programmes on gender equality 2011–2020 (at all levels).

13 Australian Aid, ADB, ILO and UN Women (2021). Country Gender Equality Profile 2021.

14 Australian Aid, Ministry of Labour, Invalids and Social Affairs and UN Women (2021). Review Report on Implementation of National Strategy on Gender Equality 2011–2020

15 Australian Aid, ADB, ILO and UN Women (2021). Country Gender Equality Profile 2021.

## Question

### 7. Are there systems in place to collect, evaluate and track sex-disaggregated data?

## Answer

### National Gender Development Statistical Indicators (2019)<sup>16</sup>

- The set of indicators includes 78 indicators grouped in six areas: population and demographics; labour, employment and access to resources; leadership and management; education and training; health care; gender-based violence and social safety. This set of statistical indicators is very important to integrate into NSGE 2021–2030.

### Collection of data for these 78 statistical indicators are from the following sources:

#### 1. The national surveys

- Labour and employment survey (annual)
- Survey of population change and family planning (annual)
- Survey on living standards of the population (every two years)
- Survey and Assessment of Children and Women/MICS targets (every five years)
- Housing and Population Census (every 10 years – five-year midterm)
- Violence against women survey (2010, 2020)
- Other surveys by the General Statistics Office and ministries

#### 2. Administrative reports of the Government and ministries

- The data are published in the statistical yearbooks of the General Statistics Office and ministries, the survey results reports and publications of gender statistics in Viet Nam.
- In addition, the administrative reports of the Government and ministries are available. The Government's reports to NA on gender equality are also made annually or upon request. The reporting regulations of ministries and central agencies on gender equality are carried out annually or irregularly<sup>17</sup>. This is a specific report on gender equality.

### Gaps in data

- The national official statistical data system and the local statistical yearbooks have very little sex disaggregated data.<sup>18</sup>
- The ministries' administrative reports on technical issues provide no or very few sex-disaggregated data in unsystematic ways.
- Where the sex-disaggregated data available, these data are not disaggregated by age, disability, ethnicity or socioeconomic status; status as head of household, etc.
- The compliance of the reporting regulation is not strict and timely, leading to the fact that the reports of the organizations do not fully and accurately reflect the current status of gender issues. Statistical work has a number of limitations because a database system with gender mainstreaming in all sectors has not yet been established.<sup>19</sup>
- Gender data is only partially available in the public sector, not covering the private sector.

16 <https://thuvienphapluat.vn/van-ban/the-thao-y-te/thong-tu-10-2019-tt-bkhdt-quy-dinh-ve-bo-chi-tieu-thong-ke-phan-trien-gioi-cua-quoc-gia-421165.aspx?v=d>.

17 <https://thukyluat.vn/vb/nghi-dinh-70-2008-nd-cp-huong-dan-luat-binh-dang-gioi-1047a.html>.

18 The National Statistical Yearbook 2020 ([www.gso.gov.vn/wp-content/uploads/2021/07/Sach-NGTK-2020Ban-quyen.pdf](http://www.gso.gov.vn/wp-content/uploads/2021/07/Sach-NGTK-2020Ban-quyen.pdf)) has only gender disaggregated data. Most concentrated in data on population and labor (such as size and population growth rate in urban, rural, and urban areas; life expectancy at birth; child mortality rate; population rate from 15 years) literacy rate; average age of marriage; labor force; rate of trained workers; unemployment and underemployment rates). There are also statistics on women in the target group of enterprises, cooperatives and non-agricultural individual economic establishments (number of female employees working in these economic establishments); education (number of female teachers and high school students, teachers and high school students from ethnic minorities); health – living standards of the population (number of malnourished children, income, income disparity and per capita expenditure of the household, by gender of the household head).

19 Australian Aid, Ministry of Labour, Invalids and Social Affairs and UN Women (2021). Review Report on Implementation of National Strategy on Gender Equality 2011–2020.

## **There is a lack of sex-disaggregated data in economic, social and environmental areas:**

### **Economic**

- Percentage of holding leadership and management roles by gender in the private sector.
- Updated data on land use right certificates for agricultural and residential land by sex, (the available data only from Viet Nam Household Living Standards Survey 2014)
- Access to sanitation and clean water services by sex
- Internet access by sex
- Rate of traffic-related death by age and sex.
- Internal migration by sex.
- Any data on domestic workers by sex.

### **Social**

- Vocational education enrolment rates by field of study and employment position by sex
- Rate of voluntary social insurance coverage by sex.
- Percentage of mobile phone subscribers by sex
- Sexual harassment in workplace and and bullying in school environments;
- Sex-selective abortions, adolescent abortions, and those performed in private health facilities.
- Number of victims of trafficking, for the purposes of sexual exploitation or forced labour by sex.
- Access to sexual and reproductive health services by sex and age.
- Number of pregnant women aged 15–25 years living with HIV.
- Data related to single mother/father, LGBT+

### **Environmental**

- Employment rate in the green economy by sex
- Data on schools with upgraded sanitation systems to manage data related to menstrual hygiene.
- Sex-disaggregated data on access to an improved water supply and sanitation.
- Average income of small-scale food producers by sex and ethnicity.
- Proportion of the total agricultural population with ownership or guaranteed rights to agricultural land, by sex;
- Proportion of women among owners or holders of agricultural land by type of ownership.

## Question

**8. If a DFA (development finance assessment) has taken place, has this assessment analysed financial flows through a gender lens? Have gender experts – including national gender machinery and/or women's organizations – been included in the DFA process/consultations?**

## Answer

### **Assessment report of national public financial management**

- This is the biggest national public finance assessment report made by the Ministry of Finance (representing the Government of Viet Nam) and the World Bank. The first report was published in July 2013<sup>20</sup> and has been continuously supplemented at the time of 2017<sup>21</sup> and 2019 and is expected to publish a full updated report in 2022. The evaluation content of these reports, however, has not yet been analysed through the gender lens.

### **Report on evaluation of the implementation of the annual, three-year, and five-year state budget plans and estimates<sup>22</sup>**

- Monthly, quarterly and annual assessment reports must comply with the law on state budget management and public investment management. There is currently no legal requirement or guidance on presenting these reports from a gender perspective

### **Annual national financial report<sup>23</sup>**

- Annual state budget settlement reports are in accordance with the law on state budget management. There is currently no legal requirement or guidance on presenting these reports from a gender perspective

### **Gender gaps**

- All the above financial and budget reports do not contain gender-related information, and the analysis of national financial resources through the lens of gender has not been performed.
- Gender experts, agencies and organizations working on gender equality generally do not participate in consultations on DFA.

20 [www.pefa.org/sites/pefa/files/2019-09/VN-Jul13-PFMPR-Public%20%28VN%29.pdf](http://www.pefa.org/sites/pefa/files/2019-09/VN-Jul13-PFMPR-Public%20%28VN%29.pdf).

21 [https://drive.google.com/drive/folders/1qG7vqwUxtaPULnRv8AHyg\\_DuGvNuP35W](https://drive.google.com/drive/folders/1qG7vqwUxtaPULnRv8AHyg_DuGvNuP35W); [https://drive.google.com/drive/folders/1qG7vqwUxtaPULnRv8AHyg\\_DuGvNuP35W](https://drive.google.com/drive/folders/1qG7vqwUxtaPULnRv8AHyg_DuGvNuP35W); and [https://drive.google.com/drive/folders/1qG7vqwUxtaPULnRv8AHyg\\_DuGvNuP35W](https://drive.google.com/drive/folders/1qG7vqwUxtaPULnRv8AHyg_DuGvNuP35W).

22 <https://ckns.mof.gov.vn/SitePages/home.aspx>.

23 <https://ckns.mof.gov.vn/SitePages/home.aspx>; <http://chinhphu.vn/portal/page/portal/chinhphu/solieungansachnhanuoc>.

## Question

**9. If not, a gender analysis of the DFA should be undertaken. This can begin with a review of existing data sources referenced in the DFA and existing analyses to ensure that financing flows are analysed (based on available data) to capture gender dimensions. This will need to be reflected as part of the next steps.**

## Answer

- In fact, in Viet Nam, a number of financial policies have been established to address gender equality, especially for women. These policies are developed towards mainstreaming gender issues, for example: (i) prioritize supporting policies for women-owned SMEs; or enterprises employing many female workers;<sup>24</sup> (ii) apply corporate income tax incentives to the Fund for Poor Women or additional expenses for female employees are included in deductible expenses when calculating corporate income tax;<sup>25</sup> (iii) adopt a tax reduction policy for employers that employ many female employees;<sup>26</sup> (iv) financial support for child care in areas with intensive labour; (v) State budget expenditure policies that take into account gender elements, such as maternity benefits, prioritizing training resources for female employees, and appropriate resources for investment in infrastructure e.g. toilets in the offices or in public and investment in the health care.
- A number of mechanisms and policies do not directly affect gender equality, but if implemented, will partly reduce the burden of unpaid housework, including childcare, and also contribute positively to increase women's labour force participation rate, and thereby have a positive and indirect effect on reducing gender inequality. For example, government policy on socialization for some types of public services contain provisions on tax incentives, access to land or preferential credit sources for the private sector to invest in sectors.<sup>27</sup> However, these "tax expenditures" have not been accounted for and tracked as part of state budget expenditure on gender equality.
- National financial flows are built according to the method of combining top-down and bottom-up. At the bottom-up level, the units must make a specific estimate to implement policies in their organizations including the calculations related gender. For example, when calculating the estimate of the support for pregnant women, the unit will estimate based on the proportion of women at the childbearing age or when building the infrastructure for an organization, the number of men and women available must also be taken into account in order to design gender-responsive sanitation facilities. Similarly, localities that want to estimate funds to implement the policy of supporting lunch for preschool children must estimate the number of children subject to the policy
- However generally, in the national and local budget estimates, there is no separate budget line for expenditures on gender equality because the Law on State Budget (2015) only requires state budget estimates to be disaggregated by 13 areas such as education and training, healthcare, science and technology, environmental protection, economic sector, etc. Gender equality is considered a cross-cutting issue, so it can only be integrated in budget allocations for sectors, or there be only programmes and projects with specific objectives on promoting gender equality.

Therefore, it is necessary to have regular assessments to establish an overall database on gender issues by sectors/ fields, and geographic location as a basis for analysis, assessment and making effective policies on management of national financial resources

24 Article 5, clause 5 of the Law on Supporting Small and Medium Enterprises. Available at <https://thuvienphapluat.vn/van-ban/doanh-nghiep/luat-ho-tro-doanh-nghiep-nho-va-vua-2017-320905.aspx?v=d>.

25 <https://thuvienphapluat.vn/van-ban/thue-phi-le-phi/van-ban-hop-nhat-14-vbhn-vpqh-2020-luat-thue-thu-nhap-doanh-nghi-ep-457565.aspx?v=d> và <https://thuvienphapluat.vn/van-ban/Doanh-nghiep/Van-ban-hop-nhat-09-VBHN-BTC-2018-Nghi-dinh-huong-dan-thi-hanh-Luat-thue-thu-nhap-doanh-nghiep-385106.aspx>.

26 Labour Code No. 45/2019/QH14, article 135, clause 4.

27 Decree 68/2008/ND-CP dated 30 May 2008 on policies to encourage socialization of activities in the fields of education, vocational training, health, culture, sports, environment and Decree No 59/2014/ND-CP dated 16 June 2014 amending and supplementing a number of articles of Decree No. 68/2008/ND-CP.

## FINANCING STRATEGY

### Question

**10. Has an assessment been conducted to identify possible financing policies and instruments to mobilize and align finance with gender equality objectives in national gender equality action plans? This can be used to identify which financing flows – based on mapping of the financial landscape – could be targeted to address gender inequality**

### Answer

- The 2020 report, Financing for gender equality: international experience and recommendations for the implementation of the National Strategy on Gender Equality 2021–2030, by UN Women points out the inadequacies and limitations related to financial resources for promoting gender equality in Viet Nam.
- However, there is currently no comprehensive and complete assessment from government agencies of financial policies and instruments to mobilize and regulate financial resources consistent with the gender equality objectives set out in the national action plan on gender equality.

### Question

**11. Is there analysis of the gender implications of relevant financing policies and/or instruments for different financing flows? For example, analysis of costed needs for the Gender Action Plan compared to allocations budgeted. Further, an analysis of the underlying reasons for this gap**

### Answer

There are several gender impact assessments for a number of programmes carried out in recent years, for example an independent gender assessment of the national target programme for sustainable poverty reduction 2016–2020; Assessing the gender impact of policies in the proposed Labour Code (2018); Reviewing and assessing the gender impact of the national target programme on new rural development 2010–2020.

#### Gender gaps

- The above evaluations are financially and technically supported by international donors and organizations. These assessments, while focusing on gender analysis, point to gender gaps in the formulation and implementation of programmes and policies. These analyses are important, but do not “touch” the budget analysis for the implementation of the gender equality targets.
- According to the Law on Promulgation of Legal Documents<sup>28</sup>, gender analysis and evaluation of gender impacts when formulating policies is mandatory if gender issues are identified. However, the lack of gender knowledge is one of the challenges of the relevant agencies in identifying if gender issues exist to conduct the gender impact assessment of the policy. Assessments made by the agencies tend to reflect their subjective judgments without rich and scientific evidence.
- A review of the evaluation reports on socioeconomic development, state budget and public investment by the Government shows that there is no analysis of gender impacts related to different financial sources. The gender impact of the policy has not clarified the gender impact related to finance.

28 Law on Promulgation of Legal Documents (2015), articles 39, 58, 59, 64, 65, 69, 88, 92, 93, 98, 102, 103, 139, available at <https://thuvienphapluat.vn/van-ban/bo-may-hanh-chinh/van-ban-hop-nhat-23-vbhn-vpqh-2020-luat-ban-hanh-van-ban-quy-pham-phap-luat-458032.aspx?v=d>.

### Question

**12. What are key risks and challenges to integrating gender equality into the design and implementation of an INFF, e.g. capacity constraints, political economy considerations?**

### Answer

- There is limited awareness of the need for mainstreaming gender equality into the design and implementation of INFF by stakeholders, especially financial and budgetary agencies.
- Lack of skills to mainstream gender into INFF.
- Lack of research and analysis on evidence on gender impacts of financial and budgetary policies – as a basis for gender mainstreaming.
- There is no mechanism, focal points and inter-sectoral coordination to mainstream gender equality into the design and implementation of the INFF.
- Political and economic concerns related to gender issues are expressed as opinions and principles that have not been concretized into specific criteria, norms or regulations that can be observed and measured on spending on activities related to gender equality.

### Question

**13. To what extent is gender equality and women's empowerment considered in the design/delivery of policies to promote investment, financial sector development, financial inclusion and other aspects of private financing?**

### Answer

**National comprehensive financial strategy to 2025, orientation to 2030 - Decision No. 149/QD-TTg (22 January 2020)**

#### Target group:

- Target group of this strategy is all people and businesses, with special attention being paid to those who have no or little access to financial products, services and resources such as people living in rural, remote and isolated areas; the poor, low-income people, women and other vulnerable groups; small and medium enterprises, micro enterprises, cooperatives, production and business households.

#### Strategy's objectives:

- 1 of 6 specific objectives is to develop a system of microfinance organizations, programmes and projects operating safely, effectively and sustainably, towards the goal of serving the poor, low-income people, women and micro-enterprises with diversified, flexible and appropriate financial products and services, contributing to the implementation of the Party and State's policy on ensuring social security and sustainable poverty reduction.

### **Inclusiveness is mentioned in the strategy:**

- Review, amend, supplement or promulgate new legal documents in order to create favourable conditions for the mobilization of social resources, and to encourage the participation of all economic sectors in microfinance activities.
- Develop a system of microfinance organizations, programmes and projects operating safely and effectively, expanding access to financial services for the poor, low-income people, women and micro-businesses.

### **Gender gap in the National Financial Inclusion Strategy**

- Although women are identified as one of the target groups, along with the poor, remote areas, microenterprises and households. However, the action programme to implement the National Financial Inclusion Strategy (attached to Decision No. 149/QD-TTg) does not include specific content related to gender and women issues as well as the responsibilities of the relevant agencies in this regard.
- The lack of requirements for gender analysis, gender impact analysis of financial strategies and policies, and the lack of disaggregated data by sex and other vulnerable groups make it difficult to identify gender issues and offer solutions.
- Accordingly, gender issues may be ignored or formally considered in the implementation process at lower levels.

### **Question**

**14. How can existing financing strategies/policies/instruments/processes be adjusted to be more responsive to gender equality objectives?**

**Examples of what might constitute key elements of a financing strategy from a gender perspective**

### **Answer**

- Gender mainstreaming into financial strategies/policies/tools/processes needs to ensure transparency and consistency. From principles, beneficiaries, solutions and specific responsibilities of relevant agencies.
- It is necessary to turn general principles, orientations or solutions into specific actions and requirements in the action programme, such as:
  - i) Requirement to conduct gender analysis, gender impact assessment of financial strategies and policies.
  - ii) Request to collect data segregated by sex according to functions of stakeholders (Ministry of Finance, State Bank, Bank for Social Policies ...).
  - iii) Develop gender indicators associated with financial flows (access to finance, credit; sex-disaggregated indexes related to the tax system ...).
  - iv) Establish indicators to measure investment financial flows for policies, programmes and projects that incorporate gender equality issues.
- It is necessary to apply a GRB approach in the budget cycle. Specifically, the following steps should be performed:
  - i) Step 1: Gender analysis
  - ii) Step 2: Select the gender issues and identify the activities to be carried out to address the identified gender issues
  - iii) Step 3: Make an estimate
  - iv) Step 4: Implementation of activities and monitoring budget from a gender perspective
  - v) Step 5: Evaluation of gender equality results and the finalization of the budget

## MONITORING AND REVIEW

### Question

**15. Is there a system in place to track gender budget allocations? Can it be assessed with the methodology of SDG indicator 5.c.1 to determine strengths and areas in need of improvement?**

### Answer

There is currently no system to track budget allocations for gender mainstreaming activities, other than specific gender equality programmes.<sup>29</sup>

Note: SDG indicator 5.c.1: Percentage of countries with publicly available tracking and allocation systems for gender equality and women's empowerment.<sup>30</sup>

### Question

**16. What (if any) system is in place to understand the gender impact of the tax system?**

### Answer

In the tax system, only the corporate income tax has provisions on tax incentives for enterprises employing many female employees as follows<sup>31</sup>:

1. Employers invest in the construction of kindergartens, medical facilities, cultural and other welfare works, ensuring the conditions on scale and standards according to the socialization policies, they will be entitled to incentives for activities in the fields of education, vocational training, health, culture, sports and the environment. In case of investment in building housing for employees, they will be entitled to preferential policies in accordance with the provisions of the Law on Housing.

In case of investment in kindergartens, the rent of facilities shall be exempted or reduced.

2. Employers are supported by the State as follows:
  - a) Employers with many female employees are entitled to a tax reduction in accordance with tax laws;
  - b) Additional expenditures for female employees, ensuring gender equality and preventing and combating sexual harassment in the workplace shall be included in deductible expenses when determining taxable income of the enterprises according to regulations of the Ministry of Finance.

However, there are currently no systems/regulations in place to understand the gender impact of the tax system. Even for the above-mentioned tax incentives for the enterprises with female-intensive labour, there is no system to monitor and record the gender impacts on the state budget of the implementation of such incentives.

29 UN Women (2021). Financing for gender equality: International experience and recommendations for the implementation of the National Strategy on Gender Equality 2021–2030.

30 SDG 5.c.1 Proportion of Nations with Systems to Track and Make Public Allocations for Gender Equity and Women's Empowerment.

31 Decree 145/2020- ND/CP detailing and guiding the implementation of a number of articles of the Labor Code on labor conditions and labor relations; and article 15, Law on Corporate Income Tax.

### Question

**17. Do private investment monitoring and/or tracking systems disaggregate data by sex? Do these allow for tracking gender equality allocations made by the private sector**

### Answer

There is no system to monitor and evaluate investments and expenditures for gender equality by the private sector

### Question

**18. How can sex-disaggregated data on participation in different economic sectors be mapped against private investment flows to understand the gender impact of private investment (and the policies used to govern and promote certain types of investment)?**

### Answer

- There is little data and information on gender in the private sector.<sup>32</sup>
- The report, *Financing for gender equality: international experience and recommendations for the implementation of NSGE 2021–2030*, shows that there is no compiled financial data on private sector funding sources for gender equality and women's advancement activities.

In order to understand the gender impact of the private sector, gender mainstreaming should be carried out in the following surveys so that sex disaggregated information can be obtained:

- Annual enterprise surveys;
- Economic census (every five years);
- System of administrative reports of enterprises to tax and customs agencies and management agencies of industrial parks or export processing zones.

The national statistical indicator system also needs to be improved to include more sex-disaggregated indicators as appropriate. Statistical data are the official data source used for relevant research and reports. Therefore, the official inclusion of sex-disaggregated indicators in the national statistical indicator system aims to improve the quality of gender-based and evidence-based research.

In order to be able to compare the collected data, it is necessary to establish measurable gender indicators in the process of developing SEDP and the content of the annual and five-year implementation reports following the objectives and solutions related to gender equality that are set out in the Socioeconomic Development Strategy.

32 The annual labor and employment survey has some general information about male/female workers in the private sector.

### Question

**19. Are sex-disaggregated data and gender statistics used to inform national budget policy making? If yes, are they used across sectors to inform budget formulation and implementation**

### Answer

- At the grassroots level, gender data is also partly used in calculating gender-related welfare policies, e.g. calculating training costs for women who participate in vocational training, or support women during maternity period.

#### Gender gaps

- Sex-disaggregated data and gender statistics are only used sporadically, inconsistently and unsystematically in analysing and assessing the impact of gender equality when formulating policies and legal documents. For example, in the formulation of the Decree on procedures for appraising national important investment projects and investment supervision, the drafting agency's report mentioned: "the content of the Decree does not relate to gender inequality issues", but it has not analysed nor used gender data for analysis.
- Large gaps in the establishment of information and database on gender equality in the socioeconomic development planning process, financial planning process, and state budget estimation leads to the fact that the use of sex-disaggregated data for the budget process is not clearly reflected. For example:
  - Specific objectives and targets have not been established in accordance with the National Gender Development and Statistical Indicators Set, nor integrated into annual and five-year socioeconomic development planning;
  - Requirements on ensuring substantive integration of gender equality into annual socioeconomic development planning have not been clarified;
  - There are no specific regulations on the connection and integration of targets and targets of NSGE 2011–2030 and SEDP 2021–2025;
  - There are no specific regulations and requirements on the implementation of gender equality in the formulation of state budget estimates and in public investment planning.

### Question

**20. Are practices like sustainability reporting (with inclusion of sex-disaggregated information) or gender pay gap reporting prevalent within the private sector? Are there opportunities to advance such monitoring?**

### Answer

- The Assessment of Sustainable Enterprises in Viet Nam is implemented by the Viet Nam Chamber of Commerce and Industry and the Viet Nam Business Council for Sustainable Development. The Corporate Sustainability Index continues to be used as the basis for assessing the sustainable development of businesses participating in the programme. The 2021 Corporate Sustainability Index has 119 indicators in four areas: Sustainability Performance Index, Governance Index, Environmental Index and Labor-Social Index.

**However,** there is insufficient evidence and information on official reporting practices of sex-disaggregated information for the private sector, with the exception of some wage-related information provided through the annual labour and employment survey.

## TRANSPARENCY AND ACCOUNTABILITY

### Question

**21. Is government data on financing for gender equality made publicly available in an accessible and timely way?**

### Answer

According to the provisions of the Law on State Budget (2015), estimates and finalization of the state budget including recurrent expenditures and investment expenditures have been made public.

Specifically, according to article 15, clause 1 of the Law on State Budget (2015), the following documents must be made public:

- State budget estimates submitted to NA and People's Councils;
- State budget estimates already decided by competent authorities;
- Report on state budget implementation;
- Finalization of the state budget approved by NA and the People's Council;

Estimates, implementation, and budget settlement of budget estimate units, organizations supported by the State budget, and basic infrastructure construction investment programmes and projects using state budget capital.

In addition, the Ministry of Finance has compiled a citizen budget and posted it publicly on its website. Citizen's budget is a form of state budget estimate presented in a simple form, limiting the use of professional terms, so that people can easily access and understand the contents of the state budget.

**However**, as analysed above, the legal regulations on budget management have not required reflection of the expenditure for gender equality in the stages of making estimates, reporting on implementation and finalizing the state budget, so the information also does not include details related to gender equality.

### Question

**22. Are gender advocates part of multi-stakeholder dialogues that assess progress in implementing national financing strategies in support of national plans?**

### Answer

There is no evidence that gender issues and gender advocacy are included in multi-stakeholder dialogues on financial strategy.

### Question

**23. Are both multi-stakeholder dialogues and existing official processes open for scrutiny of key financing policies: e.g. budget hearings, reviews of draft financing policies etc.?**

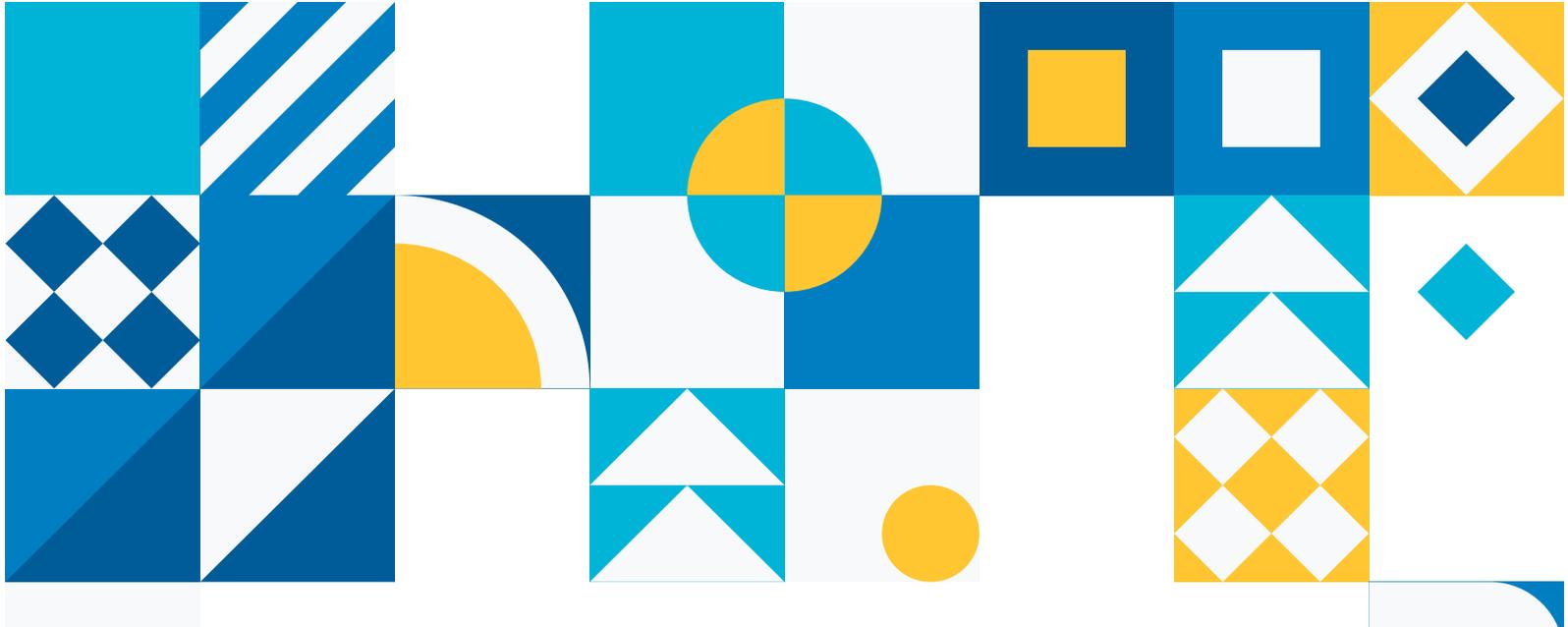
### Answer

There are multi-stakeholder dialogues to review financial policies (including legal documents on mobilizing, managing and using state financial resources).

- Development of financial policies/ mechanism for mobilization, management and use of state finance should follow the steps: (i) the leading agency/ministry develops the draft; (ii) the leading agency organizes consultations with stakeholders and impacted parties on the draft; (iii) the leading agency completes the draft and sends it to the Ministry of Justice for appraisal; (iv) the lead agency/ ministry submits the draft to the Government; (v) the Government consults with the members of the Government; (vi) the drafting agency receives feedback, completes the draft and submits it to the Government for reporting to NA.
- The steps within NA are as follows: (i) the NA Finance and Budget Committee conducts the verification, consultation with many stakeholders (e.g. other NA committees, relevant agencies, local delegates and independent experts) and can do multiple rounds; (ii) the NA Finance and Budget Committee completes the verification report and submits it to the NA Standing Committee for comments on the laws and resolutions to be issued by NA or to discuss on the resolutions to be issued by of the NA Standing Committee according to its competence; (iii) with regard to the laws and resolutions of NA, the NA Finance and Budget Committee will complete the verification report, and the NA Standing Committee will give comments for the report to NA; and (iv) at NA meeting sessions, NA deputies will question the Government before voting.

This process ensures full participation of all parties right from the time of policy formulation. There have been significant improvements in questioning and answering, and social feedback on legislation, policy and finance. However, there is not criteria and basis to fully assess the level and quality of the participation of the parties in this process.





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