



JOINT SDG FUND



THE ANALYSIS OF **GENDER EQUALITY** **MAINSTREAMING**

**ELEMENTS IN NATIONAL STRATEGIC
ORIENTATION DOCUMENTS ON
SOCIO-ECONOMIC DEVELOPMENT
AND FINANCING PERIOD 2021-2030**

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.

The analysis of gender equality mainstreaming elements in national strategic-orientation documents on socio-economic development and financing period 2021-2030

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ACRONYMS

APIP	Annual Public Investment Plan	MPI	Ministry of Planning and Investment
ASBP	Annual State Budget Plan	MTPIP	Medium Term Public Investment Plan
CFBA	Committee for Financial – Budgetary Affairs	NA	National Assembly
DoF	Department of Finance	NASC	National Assembly Standing Committee
DoLISA	Department of Labour, Invalids and Social Affairs	NPGE	National Program on Gender Equality
DoT	Department of Transport	NSGE	National Strategy on Gender Equality
DPI	Department of Planning and Investment	NTP	National Targeted Program
EM	Ethnic minority	ODA	Official Development Assistance
FBP	Financial and Budgetary Plan	PCSA	Parliamentary Committee for Social Affairs
FDS	Financial Development Strategy	PIL	Public Investment Law
GE	Gender Equality	PM	Prime Minister
GEL	Gender Equality Law	PPC	Provincial People’s Committee
GOV	Government of Viet Nam	PSDU	Public Service Delivery Unit
GRB	Gender Responsive Budgeting	SAV	State Audit Office of Viet Nam
M&E	Monitoring & Evaluation	SBL	State Budget Law
MARD	Ministry of Agriculture and Rural Development	SED	Socio-Economic Development
MoCST	Ministry of Culture, Sports and Tourism	SEDP	Socio-Economic Development Plan
MoF	Ministry of Finance	SEDS	Socio-Economic Development Strategy
MoH	Ministry of Health	SME	Small and medium-sized enterprise
MoLISA	Ministry of Labor, Invalids and Social Affairs	UN	United Nations
MoIT	Ministry of Industry and Trade	UN Women	United Nations Entity for Gender Equality and the Empowerment of Women
MoNRE	Ministry of Natural Resources and the Environment		

TABLE OF CONTENTS

ACRONYMS	3
Foreword	6
Background	8
Objectives and structure of the Report.....	10
PART ONE: LEGAL FRAMEWORKS AND THE PLANNING AND BUDGETING SYSTEM IN VIET NAM.....	13
1. Overview of the planning and budgeting system in Viet Nam	14
2. Link between the development planning system and budgetary planning system..	16
2.1. Link between SEDPs and financial-budgetary plans.....	16
2.2. Link between 5-year financial plans and 3-year financial-state budget plans	16
2.3. Correlation between a 3-year financial-state budget plan and an annual state budget estimate	18
2.4. Overall comments.....	21
PART TWO: THE CURRENT SITUATION ON THE LEVEL OF GENDER EQUALITY MAINSTREAM- ING REQUIREMENTS, OBJECTIVES IN NATIONAL STRATEGIC GUIDING DOCUMENTS ON SOCIO-ECONOMIC AND FINANCIAL -BUDGETARY DEVELOPMENT	23
1. Analytical framework of the Report	24
2. The extent to which gender equality is mainstreamed in strategic documents on na- tional development planning	25
2.1. 10-year SEDS for 2021-2030 period	25
2.2. SED Plan period 2021-2025	27
2.3. Monitoring and evaluation (M&E) of the delivery of the planned targets	30
3. The extent of gender equality mainstreaming in strategic documents, financial plans and national budgets.....	34
3.1. Financial development strategies	34
3.2. The National financial plan and the 5-year borrowing and repayment of public debts for the 2021-2025 period	35
3.3. Medium-term public investment plan for the period 2021-2025.....	35
3.4. Financial and Budgetary Plan for 2022-2024 period	39

3.5. Annual State budget plans	39
3.6. National Target Programs	40
3.7. Monitoring and evaluation over the performance of financial and budgetary plans 44	
4. Assess the extent to which the budget system allows the tracking of budget allocations for gender equality and advancement of women against SDG indicator 5.c.1.	48
PART THREE: CONCLUSIONS AND RECOMMENDATIONS	51
1. Gender gaps in national financial-budgetary and development planning systems...	52
2. Causes of gender gaps	53
3. Recommendations.....	55
3.1. Medium-term solutions	55
3.2. Long-term solutions	55
REFERENCES.....	58

TABLES

Table 1: List of analyzed and evaluated strategic documents	24
Table 2. Comparison of SED targets under the SEDS and the 5-year SEDP	28
Table 3. Component projects under the NTP on EMs	41
Table 4. The oversight competence of the NA and the NA's deputies	44
Table 5. Assessment of the permissible extent to track budget allocation for objectives on GE and for the advancement of women in line with SDG indicator 5.c.1.....	48

FIGURES

Figure 1. Development planning and the financial and budgetary planning system in Viet Nam	15
Figure 2. The correlation between the 5-year financial plan, the 3-year FBPs, and the ASBPs.....	20
Figure 3. The process for formulation and implementation of the medium-term public investment plans and an annual public investment plan at the provincial level	37

Foreword

The goal of gender equality (GE) is to eliminate gender-based discrimination, to create equal opportunities for men and women in socio-economic development (SED) and human resource development, towards substantive GE in all areas of public and family life.

The Constitution of Viet Nam, across various time frames, has affirmed women's equal rights with men in the spheres of politics, the economy, culture, society and family. In particular, the principle of gender equality was enshrined, for the first time, in Article 26 of the 2013 Constitution wherein it states that citizens regardless of whether they are men or women are equal in all respects. The State has policies to ensure GE rights and opportunities; The State, the society and the family should facilitate women's comprehensive development and endorse their role in the society; Gender discrimination is strictly prohibited.

In order to clearly define the provisions of the Constitution and internalize relevant international conventions and instruments to which Vietnam is a member, the question of GE content has been progressively specified in laws and codes governing all spheres of public and private life.

Viet Nam's commitment to GE is clearly reflected in its strategies and plans for the realization of such international commitments as the Beijing Declaration and Platform for Action, the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), and the Sustainable Development Goals (SDGs).

Experience, however, reveals that one of the principal challenges in the process of effecting GE faced, not only in Viet Nam but also in a large number of countries around the world, is the lack of financial resources to implement

GE commitments. This has proved to be a key challenge preventing GE initiatives and plans from attaining the expected results. Over many years, a wide range of GE initiatives in Viet Nam have been implemented with the support of international organizations and ODA. As Vietnam became a middle-income country, quite a few GE donors have reduced their commitments to support ODA for development in Viet Nam, including that of GE. Therefore, to secure and mobilize domestic financial resources to promote and guarantee the delivery of GE objectives is a critical task. This is also the commitment under the the Addis Ababa Action Agenda (AAAA) on policy and financing actions to accelerate the implementation of existing obligations in the Beijing Declaration and meet new commitments in the post-2015 development agenda, including Sustainable Development Goals.

The AAAA is imbued with a strong commitment to making gender equality and women's empowerment (GEWE) a reality. It does so in the course of mapping out the financial policy dimensions of international and national development for the next fifteen years that would support the realization of sustainable development, in line with the 2030 Agenda, which recognizes the AAAA as an 'integral part of the Agenda 2030' and that the AAAA supports, complements and helps contextualize the Agenda's means of implementation targets.

In an attempt to assist countries in formulating financial policies that ensure the realization of national priorities and the operation of the AAAA at the national level, the United Nations Financing for Sustainable Development Report (FSDR), released in 2019, proposed a new tool: the Integrated National Financing Frameworks (INFFs) which is to support the increased alignment

of financing from all sources with national sustainable development objectives. As of March 2021, the INFFs had been designed and implemented in more than 70 countries worldwide. Accordingly, each country's sustainable development strategy needs to specify which factors will ensure financial resources for the implementation process. Correspondingly, four main building blocks are presented to be put into operation: (i) assessments and diagnostics; (ii) design of the financing strategy; (iii) mechanisms for monitoring, review and accountability; and (iv) governance and coordination mechanisms.

In Viet Nam, within the framework of the United Nations Joint Programme on Supporting Viet Nam towards the 2030 integrated Finance Strategy for accelerating the achievement of the SDGs which is funded by the SDGs Fund, UN Women reviews current planning, budgeting and policy processes in Viet Nam, thereby examining the gaps that are hindering expenditure allocation and reporting on the landscape of expenditures on GE to advocate for gender mainstreaming in the formulation, implementation and tracking of financial policies in Vietnam. Subsequently, a step-by-step roadmap will be proposed to strengthen the development, implementation and tracking of gender-responsive budgets toward the achievement of national commitments to the SDGs.

This report is prepared by Dr. Vu Cuong, a senior consultant on planning and budgeting. The report also encompasses

technical comments from gender experts. With respect to UN Women, this report is coordinated by Dr. Vu Phuong Ly under the guidance of Ms Elisa Fernandez Saenz – UN Women Representative in Viet Nam.

UN Women Viet Nam would also like to express our sincere thanks to Sustainable Development Goals Fund for their generous financial support for developing this report.

Background

With a population of 97.6 million¹, Viet Nam has achieved impressive growth and poverty reduction over the past 30 years. Gross domestic product (GDP) has averaged 5.5% per year since 1990, which has practically quadrupled GDP per capita. Economic growth combined with the Government's (GOV's) special focus on inclusive social development has enabled Viet Nam to drastically reduce extreme poverty.

Meanwhile, Viet Nam is also one of the countries that has actively participated in a wide variety of international commitments to advancing gender equality (GE) and the empowerment of women. In the last few years, Viet Nam has rapidly formulated and implemented a wide range of important policy documents on GE. In 2016, Viet Nam issued the National Action Plan for the implementation of the 2020 Agenda for Sustainable Development (SDG NAP), in which the United Nations (UN) Sustainable Development Goals (SDGs) are translated into Viet Nam's Sustainable Development Goals (VSDGs) with VSDG 5 on GE and women's and girls' empowerment. GE has also been supported in a vast array of important legal documents such as the 2013 Constitution, the GE Law (GEL), the Labour Code and the State Budget Law

¹ National Statistical Yearbook 2020, <https://www.gso.gov.vn/wp-content/uploads/2021/07/Sach-NGTK-2020Ban-quyen.pdf>

(SBL) coupled with various decrees and circulars guiding its implementation. In addition, the objectives on GE have also been incorporated into the National Strategy on GE (NSGE), mainstreamed into Socio-economic Development Strategies/Plans (SEDS/SEDP) as well as Programs and Projects (the National Program on GE). Evidently Viet Nam aims to ensure the mainstreaming of gender into the legal and policy frameworks, considering it to be one of the crucial foundations and conditions to guarantee sustainable development.

However, in practice, the delivery of GE activities still encounters numerous challenges. The review on the implementation of GE policies, such as the NSGE 2011-2020, reveals that one of the main challenges in realizing the commitment to GE is the shortage of financial resources. Studies reveal that the concept of gender-responsible budgeting² is still new to various agencies working on GE and is not yet found in legal documents on GE, as well as the legal documents on preparation, implementation and reporting in the requisite budget finalization reports in the public sector. Thus, in some sectors, the interventions have strong interconnections to gender equality outcomes if gender analysis is provided, however, there has been no official, consistent system or requirement

2 Gender responsive budgeting (GRB) is an innovative public policy tool for assessing the impact of policies and budgets from gender perspective and for ensuring that policies and their accompanied budgets do not perpetuate gender inequalities but contribute to more equal society for women and men (Bundender, 2016). It is also defined as a PFM tool for mainstreaming gender concerns into macroeconomic policies (Chakraborty, 2010). GRB applies a gender lens to a budget or to a previously designed gender program, following an extensive consultation process at the grassroots level.

to examine, analyse, track and record how these interventions have contributed to GE. The alignment between planning, policy making and budgeting for a more effective use of public resources for priority objectives, including GE, and has become crucial in the current context.

This report aims to provide a holistic review of Viet Nam's current planning, budgeting and policy making processes, thereby visualizing the gaps that are hindering the budget allocation, expenditure and reporting on the existing expenditure toward GE. Based on these findings, the review team will analyse policy implications and propose a step-by-step roadmap to strengthen the formulation, implementation and tracking of gender-responsive budgets toward the achievement of SDGs.

Objectives and structure of the Report

Integrated national financing frameworks (INFFs) were first introduced in the Addis Ababa Action Agenda to support the increased alignment of financing from all sources with national sustainable development objectives. INFFs focus on strengthening planning and overcoming barriers to finance sustainable development, through a financing strategy to increase investment, manage risks and achieve development priorities. This will enable the country to develop an investment strategy and manage financial risks with a view to ensuring the achievement of the Sustainable Development Goals (SDGs), whilst seeking to verify the realization of commitments set out in the National Action Plan to implement the 2030 Agenda for Sustainable Development (SDG NAP). Specifically, in the process of formulating the INFF, gender equality will be mainstreamed into each of the steps so that the operation of an INFF will advance the delivery of GE objectives in alignment with the country's sustainable development agenda. It also means that GE will be mainstreamed and advanced in both sectoral and local Social Economic Development Strategies (SEDSs), as well as through the development and operational strategies of specific plans, actions and commitments from the private sector.

In that context, the overall objective of this study is driven towards raising the knowledge and understanding of the key stakeholders about the significance of mainstreaming gender in the socio-economic development processes, strategies and policies in conjunction with the public financing policies of Viet Nam, thereby proposing orientations for a more effective use of domestic financial

investment resources to guarantee the advancement of GE in Viet Nam.

Specifically, the Report will focus on:

- Analyzing the level of GE mainstreaming in the strategic orientation documents for the socio-economic development and public finance of Viet Nam in the period 2021-2030
- Identifying challenges and difficulties in mainstreaming GE objectives into financial strategies and plans
- Proposing 'action points' to mainstream objectives on GE and women's empowerment into the implementation of those national strategies and plans.

The assessment of whether Viet Nam has a system to track budget allocations for gender is based on the SDG Indicator 5.c.1 assessment framework 'Proportion of countries with systems to track and make public allocations for gender equality and women's empowerment.' This SDG Indicator 5.c.1 measures GOV's efforts to enable the tracking of the results of budget allocations for GE throughout the PFM process and to make information on gender-responsive budgeting publicly available. It is a condition for aligning the national budget allocation system with the exercise of regulations, commitments and policies on GE and women's empowerment, which is proof of the national commitment to SDG Target 5.c. *Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels.*

The indicator measures three criteria:

Which of the following aspects of public expenditure are reflected in your programs and resource allocation? (In the last completed fiscal year)

CRITERION 1:

- o Are there government policies and/or programs designed to address well-identified gender equality goals?
- o Do these policies and/or programs have adequate resources allocated within the budget, sufficient to meet both their general objectives and the gender equality goals?
- o Are there procedures in place to ensure that these resources are executed according to the budget?

- o Does the Ministry of Finance/budget office issue budget call circulars, or other such directives, that provide specific guidance on gender-responsive budget allocations?
- o Are key policies and programs, proposed for inclusion in the budget, subject to an ex-ante gender impact assessment?
- o Are gender-disaggregated statistics and data used across key policies and programs in a way which can inform budget-related policy decisions?
- o Does the government provide, in the context of the budget, a clear statement of gender-related objectives (i.e. gender budget statement or gender responsive budget legislation)?
- o Are budgetary allocations subject to 'tagging' including by functional classifiers, to identify the connection to gender-equality objectives?
- o Is the budget subject to independent audit to assess the extent to which it promotes gender-responsive policies?
- o Are key policies and programs subject to ex post gender impact assessment?

To what extent does your Public Financial Management system promote gender-related or gender-responsive goals? (In the last completed fiscal year)

CRITERION 2:

Are allocations for gender equality and women's empowerment made public? (In the last completed fiscal year).

CRITERION 3:

- o If published, has this data been published in an accessible manner on the Ministry of Finance (or office responsible for budget) website and/or related official bulletins or public notices?
- o If so, has the data been published in a timely manner?

To accomplish this goal, the Report primarily conducted a desk review of the available documents in conjunction with consultations with experts, who possess insightful knowledge of planning and public finance in Viet Nam. In view of the wide scope of the study, and in an effort to ensure the focus of the research, the Report concentrates on analyzing the plan/policy processes and documents at the national level, specifically as follows:

1. The process of formulating medium-term SEDS and SEDP and public finance whilst analyzing the corresponding strategic documents for the period 2021-2030, comprising: SEDS for the period 2021-2030, 5-year SEDP for the period 2021-2025, Financial Strategy, and the 5-year Financial Plan 2021-2025.
2. The process of making medium-term and annual detailed budget planning (Medium-term Public Investment Plan - MTPIP – for the 2021-2025 period), three-year Financial and Budgetary Plans (FBPs) and Annual State Budget Plans (ASBP).
3. National Target Programs (NTP) – which translates the objectives of the SEDPs and state budget plans into actions (specific investment projects and programs), using the NTP on SED in ethnic minority areas 2021-2030 (hereafter referred to as NTP on EMs in short) as a model.

Other programs and policies initiated by ministries, sectors or localities may reflect gender responsiveness at various levels but are not under the scope of this Report. Therefore, the Report's conclusions should be treated with caution and confined to, and aligned with, the scope of the study.

The Report is divided into three main sections. Part I: Overview of the planning and budgeting system in Viet Nam. The objective of this section is to help readers have a clear picture of the roles and tasks designated to the strategic orientation documents for SED and the budget allocation in Viet Nam, in association with the principle-based relationship between those documents. The second part: Analysis of the degree of mainstreaming requirements and objectives of GE ranging from high-level orientation documents to lower-level implementation documents, thereby pinpointing challenges and bottlenecks in the current planning and budgeting system that present a major obstacle to the allocation, implementation and tracking of the expenditures on GE. The third part puts forward recommendations and proposals.

PART ONE:

LEGAL FRAMEWORKS

AND THE PLANNING AND BUDGETING

SYSTEM IN VIET NAM



1. Overview of the planning and budgeting system in Viet Nam

In Viet Nam, the process of planning and budgeting ranging from the long-term view – also known as the Strategy to the medium-term and annual one is derived from the general guiding policy framework of the Party and the GOV. These general guidelines are often demonstrated through international commitments to which Viet Nam is a signatory, the 5-year resolutions of the National Party Congress, the stipulations in legal documents and codes, resolutions of the National Assembly (NA), and the GOV.

With a view to implementing the overall guiding documents on the above requirements and principles, a development planning system at the national level has been in operation (hereafter collectively referred to as the *development planning system*), initiated from these long-term strategic documents (such as the National SEDS, sectoral development master planning and strategies, or integrated regional and local SED master planning), and medium-term indicative plans, (5-years SEDPs) and annual

SEDPs. Formulation of these strategies and plans follows the principle that lower-level plans must be submissive or conforming to the higher-level plans and should specify the overall objectives of the higher-level plans into detailed specific objectives by sector, sphere and territory. Down to the lowest planning level (annual SEDPs), it is considered the step-by-step implementation plans to ensure that, after 5 years, the objectives and targets of the 5-year SEDP will be achieved.

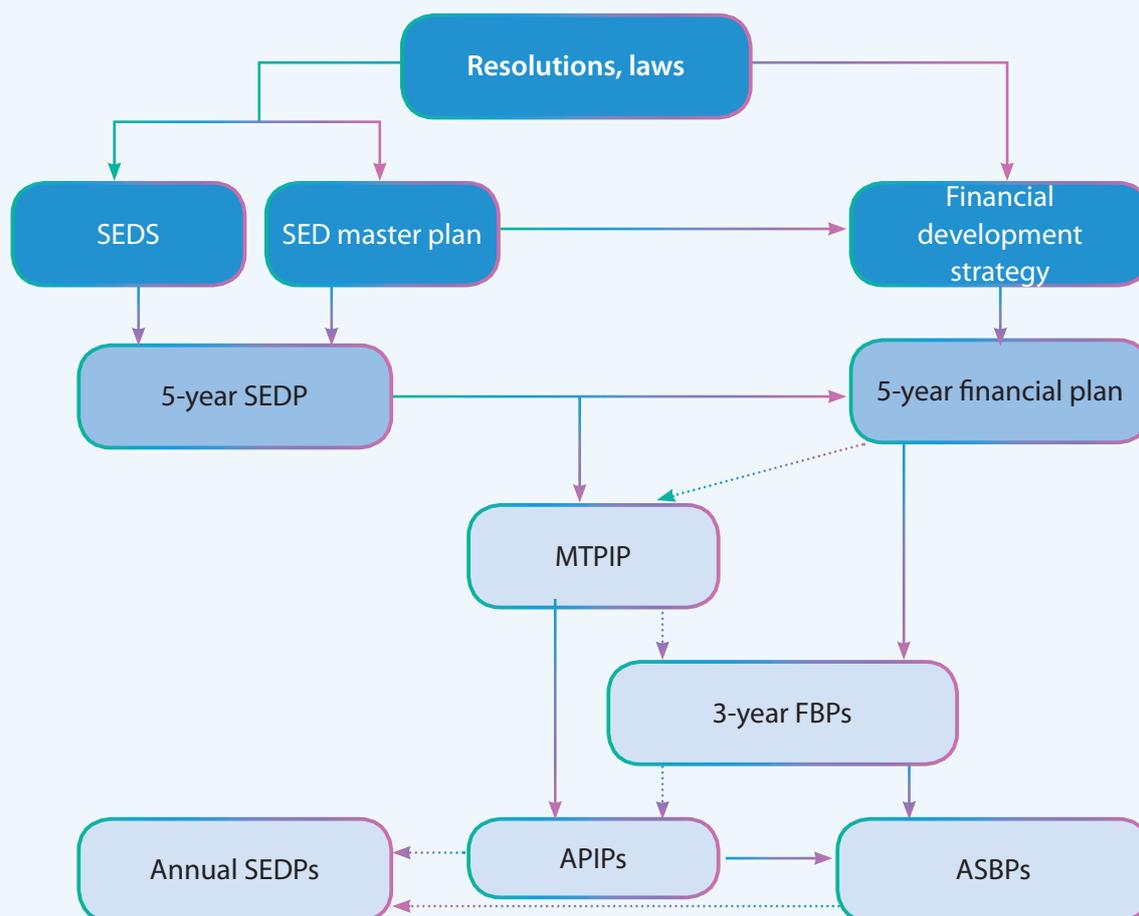
Parallel to the development planning system is the financial and budgetary planning system. Similar to the development planning system, the financial and budgetary planning system also consists of various documents ranging from the long-term strategic orientation (top level), or financial development strategies, to medium-term strategic orientation plans (or the 5-year financial plan), and below that are the medium-term or annual executive plans (MTPIPs, 3-year FBPs and annual public investment plans (APIP), ASBPs).³

Thus, in principle, the SED system sets development objectives and targets, in order to realize those objectives, specific directions and resource allocation plans are needed. Therefore, only when a clear, logical connection is present between these two systems can resources be secured to realize the objectives of the development plans.

This relationship can be visualized in the following diagram:

³ Currently, this classification is for its accommodation within this study. Someone may argue that a MTPIP or a 3-year FBP should be classified as an indicative fiscal plan because it is effective over a period of more than 1 year. However, since these plans all contain specific budget allocation plans, in this Report, they are classified as executive (implementation) plans, not indicative ones.

Figure 1. Development planning and the financial and budgetary planning system in Viet Nam



Notes:

—> *Perpetuated actual effects*

-.-> *Effects that should be perpetuated but not actually met in practice*

2. Link between the development planning system and budgetary planning system

2.1. Link between SEDPs and financial-budgetary plans

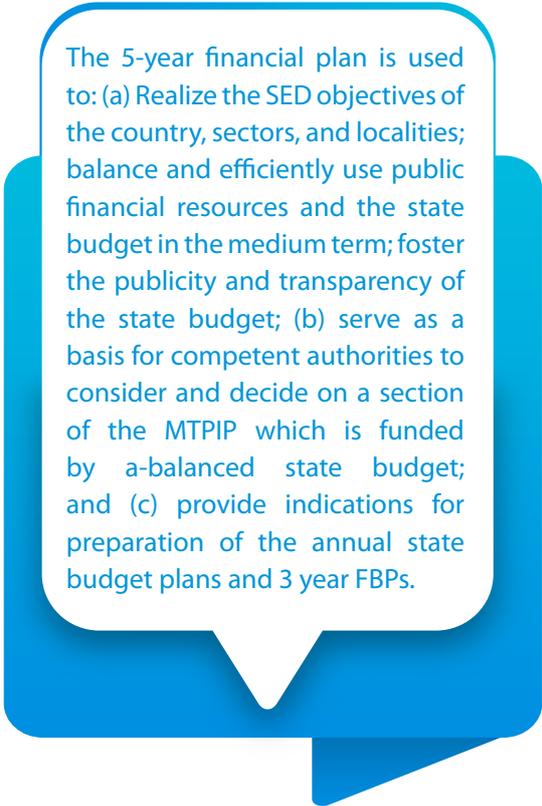
In the development planning system, a 5-year SEDP is considered the central plan to specify the national, sectoral and local SEDS series of five-year priorities and tasks. It defines the SED orientations and tasks in each 5-year-plan of the country, sectors, and localities. Every year, the GOV issues a directive requesting all levels and sectors to formulate the annual SEDP to translate the five-year development objectives and tasks into the objectives and activities of the annual SEDP. Therefore, the annual SEDP can be seen as a tool to implement the 5-year SEDP. Simultaneously, the financial-state budget planning system defines revenue assignments, the allocation and utilisation of the state budget to achieve selected SED orientations and tasks in a 5-year period while ensuring fiscal stability.

In addition to these holistic planning tools, depending on the specific tasks, each sector, sectoral strategy or action plan can be formulated to address a number of its distinct objectives. For example, in the sphere of GE, the GOV has enacted the NSGE for the period 2011-2020 and 2021-2030. However, in principle, only SEDS/SEDP have an obvious link to resource allocation. Therefore, sectoral strategies or action plans must be mainstreamed into the national development planning system if it is to be funded by the state budget.

2.2. Link between 5-year financial plans and 3-year financial-state budget plans

From the perspective of financial-budgetary planning, the principal orientating document is the Financial Development Strategy (FDS), and this strategy is also devised to ensure the implementation of a national SEDS.

Since 2016, to implement the FDS and to conform with the 5-year SEDP, as stipulated in the State Budget Law 2015 (SBL 2015), a 5-year financial plan has been developed for the national and provincial levels. The SBL 2015 explicitly stipulates that 'A 5-year financial plan is a financial plan which is prepared for a 5-year period in conjunction with a 5-year SEDP...' (Article 17.1). The purpose of the 5-year financial plan is also specified in Article 17.2 as follows:



The 5-year financial plan is used to: (a) Realize the SED objectives of the country, sectors, and localities; balance and efficiently use public financial resources and the state budget in the medium term; foster the publicity and transparency of the state budget; (b) serve as a basis for competent authorities to consider and decide on a section of the MTPIP which is funded by a-balanced state budget; and (c) provide indications for preparation of the annual state budget plans and 3 year FBPs.

Currently, the country's latest 5-year financial plan is the National Five-year Financial Plan and the Scheme on Borrowing and Repayment of Public Debts (hereafter referred to as the Five-year Financial Plan for short) or the 2021-2025 period which was adopted by the 15th NA congress in Resolution No. 23/2021/QH15 dated July 28, 2021.

Based on assigned targets on state budget revenue, expenditure, deficit and public debts, as stated in the fiscal balancing framework under the 5-year financial plan, the availability of budget funding for public investment within 5 years will be determined, serving as the basis for building the 5-year MTPIP.

If the 5-year financial plan only sets out major targets and directions in an attempt to formulate a framework for the management and administration of state budget activities, the 'sub' plans of the 5-year financial plan including the 5-year MTPIP, the 3-year national FBP, the Annual Public Investment Plan (APIP) and the Annual State Budget Plan (ASBP) constitute a translation of those targets and directions into specific budget allocation alternatives for investment programs, projects and recurrent spending activities in each corresponding period.

A national Medium Term Public Investment Plan (MTPIP) is a portfolio of public investment programs and projects that are expected to be executed over a five-year period in order to realize the objectives of SEDPs and remains within the budget limits established by the 5-year financial plan. Therefore, MTPIP can be considered the long-term plan transmitting planned development objectives into specific costed investment activities. However, as indicated in the name of this document, this plan only reflects a part of the medium-term budget expenditure, which is the capital budget. The MTPIP is formulated for a fixed 5-year period. At the end of each 5-year period, the planning agencies will take the lead in summarizing and reviewing/evaluating the implementation of the last MTPIP, forwarding ongoing public investment programs and projects to the proximate MTPIP for the following 5 years, coupled with a proposal for new public investment programs and projects. The newest national MTPIP is for the 2021-2025 period, which was approved by National Assembly (NA's) Resolution No. 29/2021/QH15 dated July 28, 2021. In this MTPIP, the NTPs for the 2021-2025 period such as the NTP on New

Rural Development, Comprehensive Poverty Reduction NTP, and the NTP for the socio-economic development of ethnic minorities for the 2021-2030 period are incorporated in the portfolio and costed.

In summary, both the 5-year financial plan and the five-year MTPIP are formulated for a "fixed" 5-year time frame, so they are too rigid to respond to the likely socio-economic fluctuations that occur in the 5-year-plan period, given the unreliable five-year forecasts of major macro variables. Thus, it is crucial to have a more flexible medium-term financial and budgetary planning tool to serve as a bridge between the 5-year financial plan and the ASBPs. In addition, the role of the 3-year FBP, stated in Article 4, Clause 2 of Decree 45/ND-CP: 'The 3-year FBP is established annually to implement the 5-year financial plan, reflecting the major content of the state budget balancing framework and the budget expenditure ceiling for ministries, agencies, units and localities over a period of 3 years, taking into account the current socio-economic and fiscal volatility as well as the updating forecasts for three-year-planning period, serving as a basis for formulating, reviewing and deciding ASBPs.'

It should be noted that, while the 5-year financial plan has an invariable time frame (a fixed 5-year period), while the 3-year FBP is designed to be more variable and responsive. As a result, there will be several 3-year FBPs that do not fully fall within the timeframe of a 5-year financial plan (as illustrated in the top half of Figure 2). This issue has been identified in Article 13, Clause 2b, Decree 45/ND-CP, which clearly states that within the three-year plan period, if there are year(s) lying between two 5-year planning periods, a three-year FBP will be formulated based on the objectives, targets and orientations of SED, financing and public investment of the subsequent 5-year period. In fact, in the first years of financial and budgetary plans (FBPs) in the subsequent five-year cycle, ministries, sectors and localities often only focus on

further implementing base expenditures (i.e. the activities implemented since the preceding cycle and their implementation will be continued in the subsequent/next cycle), and wait until the development directions/targets for the next cycle are approved when they consider adding new initiatives. Budget allocations for GE-related programs or policies, if any, will also follow this practice. This stipulation allows GE-related programs and policies, if approved, to have guaranteed resources for implementation throughout the life of those programs or policies, without being interrupted by the static 5-year cycles.

Besides, the 3-year FBP does not only translate the strategic orientation on state budget status of the 5-year financial plan into a budget plan in each 3-year rolling period, but the process of executing this plan also provides important feedback for the competent authorities to consider adjusting the 5-year financial plan (if any). Article 10, Decree 45/ND-CP stipulates that the 5-year financial plan is likely to be amended when there are adjustments to the fundamental objectives and targets of the 5-year SEDP or when there are major fluctuations affecting the fiscal position as well as the funding mobilization capacity. Thanks to the flexibility of the rolling principle, the 3-year FBP permits continuous updates of macroeconomic indicators and variables, thereby supplementing and adjusting revenue forecasts in line with the actual conditions. By doing so, the 3-year FBP will provide necessary information to track the capacity for the implementation of the 5-year financial plan, helping competent authorities to decide on the need for timely adjustments to this plan. *Thus, in principle, if GE is incorporated right at the beginning of the period as an obvious priority objective and is taken seriously, gender issues will be reviewed on a continual basis to ensure that the financial plan has definitively prioritized this issue. However, as will be analyzed later, the loose alignment between the 5-year SEDP and the 5-year financial plan shows that there is little evidence that the financial plan is formulated in line with development priorities set out in the*

5-year SEDP.

2.3. Correlation between a 3-year financial-state budget plan and an annual state budget estimate

Prior to the SBL 2015, the allocation of recurrent expenditures was only reflected in the ASBL. In this plan, the revenue and expenditure estimates are clearly indicated by economic content (investment and recurrent expenditures) and by function. There are 13 functions including: (1) National defense; (2) Security, social order and safety; (3) Education - training and vocational training (collectively referred to as education and training – E&T); (4) Science and technology (S&T); (5) Health, population and family (collectively referred to as healthcare); (6) Culture and information; (7) Radio, television and press; (8) Physical training and sports; (9) Environmental protection; (10) Economic activities; (11) Activities of state management agencies, political organizations and socio-political organizations; activities supporting socio-political-professional organizations, social organizations, socio-professional organizations as prescribed by law (collectively referred to as administrative expenses); (12) Social protection, including expenses to support the delivery of social policies as prescribed by law (collectively referred to as social protection); and (13) Other expenses as prescribed by law (collectively referred to as other expenses).

Aiming to increase the strategic vision and predictability in the allocation and use of the state budget, the SBL 2015 stipulates that the central level, provincial level, and level-1 budget estimating units⁴ (to which the Prime

⁴ Is a budget estimating unit assigned by the Prime Minister or a People's Committee to prepare budget estimates (pursuant to Clause 9 Article 4 of the 2015 State Budget Law). The following agencies are referred to as level-1 budget estimating units: (1) Line ministries and equivalent organizations at the central level; (2) Line departments, agencies and equivalent units at the provincial level; (3) Office/Divisional-level units and equivalent units at the district level that are required to prepare and submit consolidated financial statements to a finance management agency and the State Treasury of the same level as prescribed.

Minister (PM) or People's Committees allocate budgets directly) must formulate a 3-year FBP as stated above. Although the 3-year FBP provides a basis for preparing annual state budget estimates, it is still a tool to direct the allocation and use of the state budget in the medium term only, helping to strengthen the ability to analyze, forecast and set priorities for state budget allocation, contributing to the optimal fulfilment of development objectives. However, the plan itself is not a substitute for ASBP. Therefore, the 3-year FBP is formulated and submitted to the NA or the Provincial People's Council to reference when the decision on an ASBP is made, but the national and provincial legislatures do not approve of the 3-year FBP. In this way, the enforcement of this document is limited, undermining the veracity of the 3-year FBP at the point of its evaluation.

In summary, the development of the 3-year FBP does not engage in an in-depth examination of the detailed budget allocation and it is not a perfunctory addition of three consecutive ASBPs. However, the formulation of estimates for the budget year and the two outer years in the 3-year FBP must also follow certain principles for example: the budget year's estimates in the 3-year FBP must coincide with the budget estimates to be submitted to the NA for adoption. Estimates of the outer years must be set as a priority in resource allocation for implementing ongoing policies, programs and projects in the subsequent three-year cycle (also known as the baseline expenditure), before new proposals (also known as new initiatives) are considered. The promulgation of the 3-year FBP, therefore, ensures continuity in the commitment to execute approved programs and policies, thus minimizing the pending or intermission status, or discontinuity or cancellation due to a budget shortage. This would be an advantageous point to ensure continuity in the exercise of GE programs and policies – because these programs and policies often need to be delivered over numerous years.

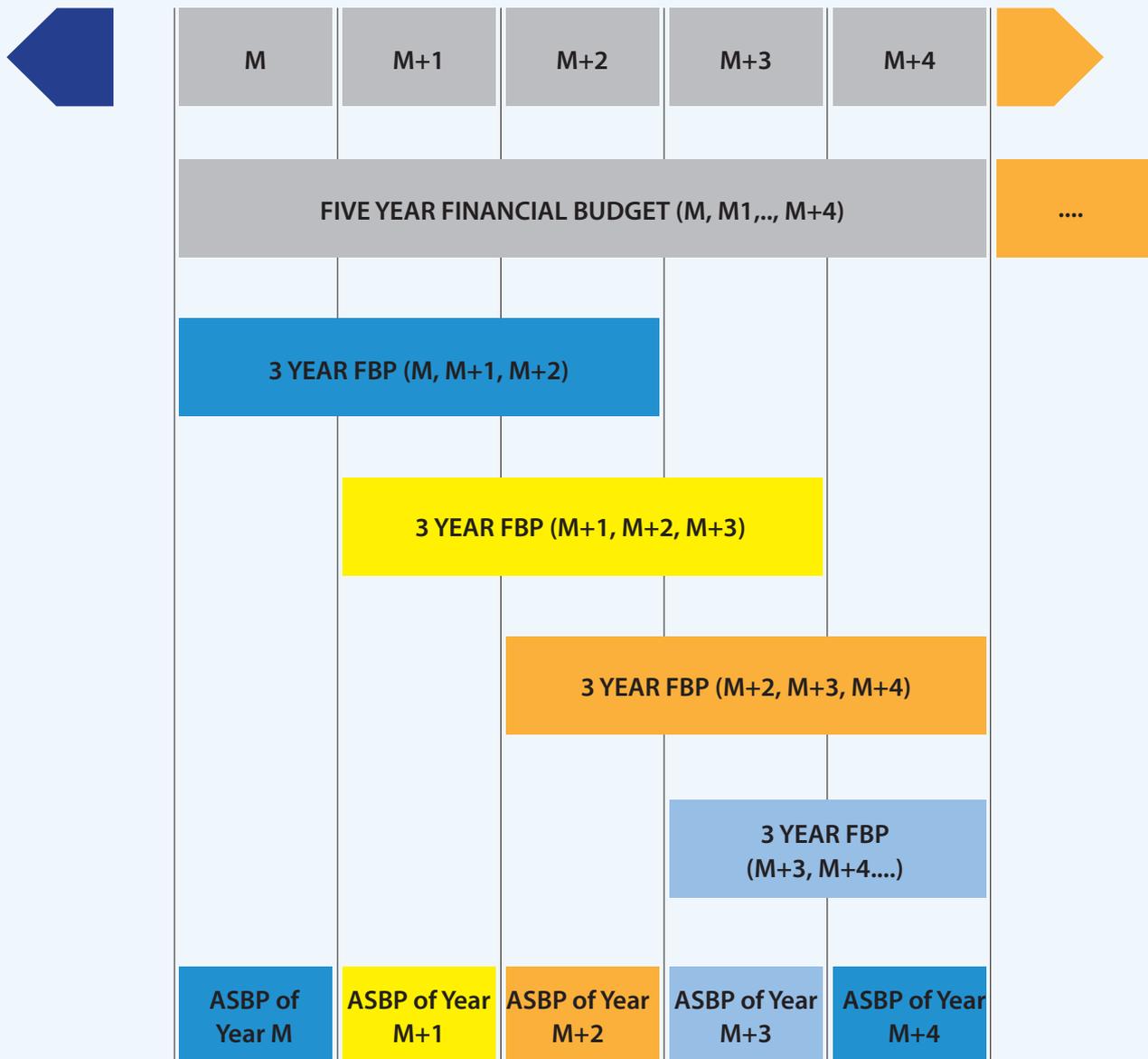
For its part, an ASBP provides a rationale for

the formulation of the FBP for the next three-year period. This is reflected in the following aspects:

- *Firstly*, one of the conditions for an expenditure to be determined as a baseline expenditure in the 3-year FBP is that its funding is underwritten in the previous year's budget plan. Thus, the preceding year's budget estimate is the starting point of the 3-year FBP development process.
- *Secondly*, a new policy can be proposed at any time during the 3-year-plan cycle. Nevertheless, as analyzed above, it is regarded as a new initiative. With a given budget ceiling, level-1 budget estimating units will prioritize the question of allocation to implement the baseline expenditures first. If the remaining budget is available, new initiatives will be considered. If funding needs for new initiatives exceed the remaining budget, these proposals must go through a screening and selection process. Budget will only be allocated to the proposals of the highest priority. Thus, a program or policy on GE that was not funded in the previous year's budget estimate will still have the opportunity to be included in the following year's budget estimate in the 3-year FBP. However, they will have to go through a 'competitive' screening process alongside other new proposals.
- *Thirdly*, the annual budget estimate of the budget year is the basis for calculating the upward or downward adjustment in the estimate of the two outer years. As a result, the estimates of each year in the 3-year FBP are logically interlinked, rather than a perfunctory summation.

Figure 2 below illustrates the connections between the 5-year financial plan, the 3-year FBP, and the ASBP. The latest 3-year FBP is developed for the period of 2022-2024.

Figure 2. The correlation between the 5-year financial plan, the 3-year FBPs, and the ASBPs



2.4. Overall comments

From the above analysis of the development planning and budgeting system, some important observations can be obtained as follows:

Firstly, the development planning and budgeting system in Viet Nam is comprehensively built, from the top down, which means that the planning documents at the lower levels must comply with the objectives and orientation of higher-level documents, while at the same time, those objectives must be defined gradually and put into action (interventions and detailed budget allocation) for implementation. Therefore, if any other sectoral strategy or plan wishes to officially obtain a budget allocation, it must be integrated into the SEDPs and thereby reflected in the MTPIP and/or ASBPs. The objectives on GE and the empowerment of women need to be clearly translated into a development priority in the 5-year SEDP, with specific planning targets, the aim is to have a solid base for budget allocation to implement GE programs and policies. If gender-related targets are issued via a Resolution of the NA or People's Councils at all levels, state agencies at central and local level will be obliged to take notice and report back. This will constitute a first step to gradually build GE to become a matter of genuine concern within the planning and budgeting system in the country.

Secondly, the difference between the 3-year FBP and other medium-term plans is that the former is only a reference document for the NA and the provincial People's Councils to review and consider when approving the ASBP. In principle, if it is possible to merge the capital investment plan and the recurrent expenditure plan into the same 3-year FBP, then it would constitute a comprehensive medium-term document that completely reflects both important expenditure items of the state budget, including capital and

recurrent expenditure. Since the classification of capital expenditure and recurrent expenditure, by function, is not consistent (as of 2020), in the previous 3-year FBP, capital expenditure was not mainstreamed into the 3-year FBP, making it much less effective. All of which means that **the current 3-year FBP is not comprehensive and will not fully reflect the estimates for all state programs and policies. Regrettably, compliance in the formulation of the 3-year FBP is not high. From an expert's perspective, in the medium term, this plan should not be considered a focal point to promote gender mainstreaming in the budget allocation process in Viet Nam.**

Third, as seen in Figure 1, although in principle the correlation between these two systems is represented through both vertical relationships (a hierarchical relationship within each system) and horizontal relationships (the relationship between the development planning documents and the financial-budgetary planning of the same level), although in fact the vertical relationships are much stronger than the horizontal ones. In other words, most of Viet Nam's development planning documents stop at providing principles, objectives, and large tasks without a funding commitment for implementation, or if any, the connection is quite loose. In other words, asking development planning agencies in Viet Nam to incorporate more GE objectives/targets in the SEDPs (to generate the interest among state agencies on GE) is still not enough, it is important to engage in further efforts to directly persuade financial institutions to include gender-responsive content in the annual budget reports and later on moving toward gender-responsive budgeting (GRB).

Fourth, although not illustrated in Figure 1, these plans are always accompanied by a monitoring and evaluation (M&E) system. For the development planning

system, the M&E over the plan performance is undertaken through the reports on implementation in the preceding period and on ways forward as well as the objectives of the plan in the subsequent period. Particularly, an assessment of the situation in the preceding period which is based on comparing achievements against the set targets. Data sources are mainly derived from official statistics which are provided by statistical agencies or vertical reporting data of the planning division in various agencies and units. Therefore, when these M&E systems are not linked, gender statistics are scattered and fragmented across many different databases, collected by different authorities and following a fluctuating frequency of collection. This makes it difficult to study, consolidate/aggregate and track the activities aimed at advancing GE and women's empowerment in a systematic and comprehensive manner.

With respect to public investment planning, currently the Information Center, under the auspices of the MPI, has built software that is able to track the progress of performing investment programs and projects funded by the central budget; while the full accounting, recording and tracking of all information, as prescribed for actual state budget expenditure transactions, are conducted through the Treasury and Budget Management Information System (TABMIS). Therefore, in order to consider the possibility of distilling the information on gender-responsive public expenditures, it is crucial to conduct surveys across these two monitoring systems.

Finally, the current budgeting system and M&E over public expenditure have merely focused on recording the activities using budgetary sources. Meanwhile, public expenditure, in a broad sense, also encompasses activities of extra-budgetary units including public service delivery units (PSDUs) and extra-budgetary funds. For the

PSDU group that are encouraged by the State to gradually increase their financial autonomy, activities sourced from the retained revenue of service fee collection will no longer be accounted for in the state budget (for example, the activities stemming from the autonomous revenue of pediatric hospitals, legal aid organizations for women and children, etc.). With regard to non-state Funds, many of them have names, a mandate and functions that advance gender equality and the empowerment of women, such as the **Child Protection Fund of Vietnam** managed by MoLISA, the Support Fund for Poor Women under the Viet Nam Women's Union or Social Insurance Fund, the Health Insurance Fund and the SME Development Fund. The activities of these PSDUs and non-state Funds have not been recorded in the afore mentioned M&E systems on state budget expenditure. Consequently, even if gender-responsive public expenditure information could be extracted from these systems (the public investment tracking system or TABMIS), it does not yet offer a comprehensive picture of all sources of public expenditure. Greater effort will be needed to integrate non-state spending into these formal systems.

PART TWO:

THE CURRENT SITUATION

ON THE LEVEL OF GENDER EQUALITY

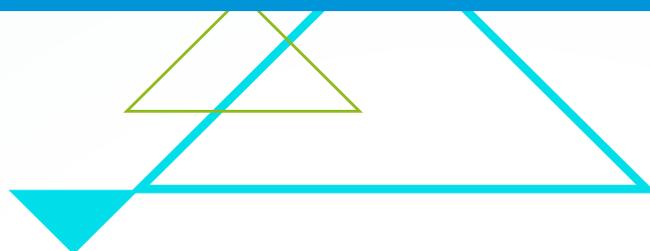
MAINSTREAMING REQUIREMENTS,

OBJECTIVES IN NATIONAL STRATEGIC

GUIDING DOCUMENTS ON

SOCIO-ECONOMIC AND FINANCIAL

-BUDGETARY DEVELOPMENT



1. Analytical framework of the Report

Based on the Technical Guidance Note: *Mainstreaming GE in Integrated National Financing Frameworks* (INFFs) developed by UN Women, from the perspective of analyzing documents on national financial

strategies and plans, the report will choose to analyze the mainstreaming of GE in a number of important documents (as shown in the framework diagram in Table Figure 1 below):

Table 1: List of analyzed and evaluated strategic documents

Strategic levels	Development planning	Financial-budgetary planning
Strategies	10-year SEDS for 2021-2030 period	FDS for the 2021-2030 period (currently under development).
Medium-term orientating plans	5-year SEDP for 2021-2025 period, adopted under Resolution No. 16/2021/QH15 dated July 27, 2021	National 5-year Financial Plan for the 2021-2025 period adopted under Resolution No. 23/2021/QH15 dated July 28, 2021
		National MTPIP period 2021-2025
		3-year FBP period 2022-2024
Action plans, programs, projects	NTP on SED Program for EMs for the 2021-2030 period, promulgated under the PM's Decision 1719/QĐ-TTg dated October 14, 2021.	

Regarding these documents, the following issues will be analyzed for clarification:

- How are GE issues addressed in these documents? Have they materialized into gender outcomes or outputs, and do specific targets exist to measure how well those outcomes or outputs have been realized?
- Which objectives/targets, tasks or programs, policies at the lower level have been incorporated from the objectives/targets on outcomes and outputs related to GE in higher-level planning documents (if any).
- Is there a mechanism or regulation to ensure that gender-related objectives/tasks in development planning documents are translated into interventions that are tied to implementation funding?
- Does the M&E system on planning and budgeting allow disaggregation of expenditure outcomes by gender?

2. The extent to which gender equality is mainstreamed in strategic documents on national development planning

2.1. 10-year SEDS for 2021-2030 period

The theme highlighted in the 10-year SEDS for 2021-2030 period is:



Stimulating the aspiration for national development, strongly boosting Vietnamese cultural and human values and strengths of the era, leveraging all resources, developing rapidly and sustainably on the foundation of science, technology, innovation, creativity and digital transformation, striving to become a developing country with modern industry, high-middle income by 2030 and to become a developed country with high income by 2045

Thus, the theme of the Strategy places an emphasis on fostering the cultural values of Vietnamese people, in which camaraderie, compassion, and the actions of compatriots to support disadvantaged groups are laudable. Therefore, although GE issues are not directly addressed here, striving to advance GE and the advancement of women will be a pivotal element in the focus of the Strategy.

Structurally, the Strategy is divided into five parts:

- Part I: International context and country profile. The purpose of this section is to present major trends in the international context and to outline achievements and challenges for the domestic economy, thereby positioning the country's development strategy within the new situation. The international context has touched upon the UN 2030 Agenda for Sustainable Development. However, the Strategy does not refer to all the 17 SDGs of the UN. It only emphasizes several goals, considered central, such as green growth, scientific and technological innovation, innovation and cooperation in international trade. GE issues were not mentioned and the same holds true in the domestic situation.
- Part II: Development perspective. The Strategy's five development principles are relatively in sync with the strategic theme, in which the issue of bringing into play the strengths of the 'Vietnamese people' is mentioned in principle 1 (caring, creating favorable conditions for policy beneficiaries, people with meritorious services to the revolution, the poor, disadvantaged people, ethnic minorities, etc.) and principle 3 (regarding people as central, the subject, the most important resource and the goal of the development; taking cultural values and the Vietnamese people as the foundation becomes a substantial endogenous strength to ensure sustainable development).
- Part III: Development goals. In this part, in addition to identifying development goals pertaining to promoting Viet Nam's human capital such as 'stimulating the country's development aspirations, pro-

moting the creativity, will and strength of the entire people, ethnicity, building a prosperous, democratic, *fair*, civilized, orderly, disciplined and safe society, ensuring peaceful and happy life of the people; *constantly improving people's living standards in all aspects*’, the Strategy has identified 17 targets including: eight economic targets, four social targets and five environmental targets. Unfortunately, not one of these targets are directly mentions GE. Even disaggregating the aggregated indicators by sex fails to mention GE, even when social targets are directly relevant to GE (such as life expectancy, the percentage of trained workers with a degree/diploma, or the proportion of agricultural workers in total social workforce).

- Part IV: Strategic breakthroughs. The Strategy identifies three strategic breakthrough spheres: institutions, human resources and infrastructure. Although human resource development continues to be identified as a breakthrough sphere, GE has not been directly addressed as a priority in Viet Nam’s human resource development.
- Part V: Directions/ways forward, tasks and solutions for SED solutions. The Strategy identifies 10 integrated solutions, of which Solution 6: ‘Developing culture and the society, realizing social progress and justice; constantly improving the material and spiritual life of the people’ mentions a variety of GE-related issues. This is the only content where GE is mentioned most directly and evidently:
 - Adopt synchronously and comprehensively the solutions for youth development, gender equality and for the advancement of women. *Gradually reduce the gender gaps in the political, economic, cultural, social and family spheres.* Fully realize

children’s rights, create a healthy and favorable environment for children to develop comprehensively in physical, intellectual, spiritual, moral terms as well as social relations.

- Part VI: Implementation arrangement. This is mandatory content in the State’s policy documents, which assigns tasks to ministries, sectors and stakeholders. At a general level, the Strategy cannot be too detailed with respect to the assignment of the responsibility to take the lead in GE related solutions.

From the analysis of the National SEDS for 2021-2030 period, some comments can be drawn from a gender lens:

Strengths:

- The Strategy has been resolute in the elevation of the cultural values and strength of the Vietnamese people. This message is reiterated across most of Strategy content, from Part II to Part V. In essence, GE is an integral part of cultural and human values; therefore, the successful implementation of the Strategy will also have a certain impact in gradually narrowing gender gaps, especially among disadvantaged groups.
- The strategy clearly identifies that reducing the gender gaps is an integral part of the solution for socio-cultural development and a guarantee of social justice.

Weaknesses:

- GE has only been referred to in the Strategy as part of the solution but is not yet an objective to be fulfilled in a similar way to other SED objectives. Although GE is mainstreamed in the human development objectives of the Strategy, the SED Strategy does not explicitly or specifically address gender while the 17 SDGs already have a separate goal on

gender. This indicates that gender issues have not been placed on a par with other socio-economic goals by Vietnamese strategic planners.

- The lack of attention to GE objectives is also reflected in the fact that the set of targets under the Strategy has no disaggregation by gender, even with the most relevant social targets. For example, in the social targets of the Strategy, there are the following considerations: (i) Average life expectancy will reach 75 years, of which the minimum healthy lifetime is 68 years; (ii) The proportion of trained workers with degrees/diplomas will reach 35 - 40%; (iii) The proportion of agricultural workers in the total social workforce will drop to less than 20%. These targets can be completely disaggregated by gender (such as the average life expectancy of women and men, the percentage of trained women workers, the proportion of women workers in agriculture in the total social workforce, etc.). It will create a natural interest in gender issues from the Strategy implementing agencies (GOV agencies) and in monitoring the implementation of the Strategy (the NA and People's Councils at all levels) whilst serving as a basis for gradually increasing gender information in national socio-economic databases.

2.2. SED Plan period 2021-2025

The SEDP for 2021-2025 period has a similar structure to the SEDS, with four basic sections: (1) Overall objective; (2) Key targets; (3) Main tasks and solutions; (4) Implementation arrangement.

With respect to the overall objective, the SEDP 2021-2025 re-emphasizes the goal of promoting the strength of Vietnamese people: '... strongly promoting the value of Vietnamese culture and humans and the creativity of each individual, the crosscutting mantra is 'leaving no one behind'... ensuring social protection and welfare, revamp people's material and spiritual life'. Thus, compared with the Strategy's objectives, the SEDP seems to only re-emphasize, but not further concretize the contents of fostering human strengths.

Regarding development targets, the SEDP sets out 21 targets, of which seven are economic targets, nine are social and are environmental targets, including several targets similar to those of the SEDS and some additional targets, as compared in Table 2

Table 2. Comparison of SED targets under the SEDS and the 5-year SEDP

Targets' name	Unit	Strategy	5-year Plan	Notes
Economic targets				
Average gross domestic product (GDP) growth rate	%/year	7	6.5-7	
GDP per capita at current prices	USD	7,500 (by 2030)	4,500-5,000 (by2025)	
Ratios: manufacturing and processing industry Digital economy	% GDP	30 30	25 20	
Rate of urbanization	%	> 50	45	
Average total social investment, and public debts or state budget overspending rate	%GDP %/year	33-35 ≤ 60	3,7	The 5-year Plan replaces the target on public debts with overspending
Contribution of TFP into growth	%GDP	50	45	
Average social labour productivity growth rate	%	> 6.5	> 6.5	
Reduction in energy consumption per unit of GDP	%	1.5		This target is not available in the 5-year Plan
Social targets				
HDI		> 0.74		
Average life expectancy	year	75 ≥ 68	74.5 67	
Proportion of trained workers, who have degrees, diplomas, certificates.	%	35-40	70 28-30	No target on trained workers in the Strategy
Ratio of agricultural workers in the total social workforce	%	< 20	25	
Unemployment rate in urban areas	%		< 4	
Proportion of multi-dimensional poor households	%/year		1-1.5%	
The ratio of doctors per ten thousand people Ratio of hospital beds per ten thousand people	%		10 30	
Proportion of population participating in health insurance	%		90	

Targets' name	Unit	Strategy	5-year Plan	Notes
Proportion of communes eligible for new rural communes Of which, the model new rural communes	%		80 10	
Environmental targets				
Forest coverage rate	%	42	42	
Rate of treatment and reuse of the wastewater discharged into the river basin environment.	%	> 70		
Reduction of greenhouse gas emissions	%	9		
Proportion of production and business establishments meeting environmental standards.	%	100		
Areas of marine and coastal conservation zones compared with the natural area of national sea areas	%	3-5		
Rate of using clean water and hygienic water in urban and rural areas			95-100 93-95	These targets are not identified in the Strategy
Rate of urban daily-life solid waste collection and treatment that meets standards	%		90	
Proportion of industrial parks and export processing zones with centralized wastewater systems that meet environmental standards	%		92	
Proportion of establishments causing serious environmental pollution that was sanctioned	%		100	

Source: SEDS and SEDP 2021-2025

Thus, although the SEDP addresses an additional number of social targets, many of which should be disaggregated by sex (such as the unemployment rate in urban areas, the rate of trained workers, or the proportion of the population participating in health insurance...), it has not yet entailed gender disaggregation.

Among the main tasks and solutions, the SEDP for 2021-2025 period has set forth 12 groups of solutions. However, there is no solution that directly addresses the GE issues. Even in the 8th group of solutions pertaining to promoting the strength of Vietnamese culture and people (corresponding to solution 6 of the Strategy) it only mentions 'step-by-step narrowing the gap in cultural enjoyment between urban and rural areas, between

regions, the disparity between the rich and poor; in access to basic services; in access to employment among regions and population groups'. Against a backdrop in which gender has not yet become a natural concern of state agencies, the request for key solutions only without mentioning GE will exacerbate the neglect or omission of policy solutions with 'dual goals', such as narrowing the gap in cultural enjoyment, the disparity between rich and poor, the gap in access to services and employment among population groups in general while narrowing gender inequality by prioritizing closing the gap between groups of women and girls compared to other groups. Regarding budget constraints, prioritizing such dual-goal policies would validate a more efficient use of the budget.

In summary, some comments can be drawn through comparing the contents of the SEDS 2021-2030 and SEDP 2021-2025:

Firstly, the SEDP 2021-2025 is not really a step to define the objectives and solutions of the Strategy into more specific solutions and tasks for the 2021-2025 period, in fact, the SEDP is only the 'repetition' of the contents of the Strategy, but with a shorter timeframe.

Secondly, the target system under the SEDP itself does not completely match that of the Strategy, nor does it show the causal effect relationship between these targets (to ensure that the successful realization of the targets under the SEDP will contribute to the achievement of the targets/objectives at a higher level in the chain of outcomes under SEDS).

Third, from a gender perspective, the SEDP 2021-2025 is a step backwards compared to the Strategy. This Plan merely replicates the limitations of the Strategy in that it has neither a specific objective and target for GE issues nor gender-disaggregated targets. It also does not provide a solution to assign the solutions on GE of the Strategy into more specific actions and policies.

2.3. Monitoring and evaluation (M&E) of the delivery of the planned targets

The M&E over the execution of plans in Viet Nam is mainly conducted through: (1) reports in the system of integrated planning agencies, which are aggregated from the bottom up in line with decentralization; (2) specialized reporting data system and (3) official statistical data system issued by statistical agencies at all levels.

Consolidated reports of planning agencies.

At the central level, the MPI is responsible for drafting documents to monitor the implementation of the SEDP at the national level. The planning division under various ministries and central agencies is responsible for reporting on the implementation of the

plans developed by sectors/spheres managed by the MPI while providing information on the extent of performing the targets, tasks and solutions as assigned to this Ministry under the SEDP. The way this report is organized is also replicated at the local level. With the contents of the 5-year SEDP and Strategy as analyzed above, it can be seen that:

- When the SEDS and SEDP do not set planned targets on GE or socio-economic targets disaggregated by sex, the planning division under ministries and sectors will not collect statistics for this target, or if they do at the request of a specialized management agency, they will not report to the MPI/DPI to integrate that target into the consolidated report.
- The annual M&E index system also does not record gender-disaggregated data on the performance of the plan, as there is no baseline target for comparison, and there is no requirement to monitor it as part of the planning exercise.

Specialized reporting data system. Aside from the system of periodic reports on the socio-economic situation that is led by the planning agency, ministries and sectors also undertake a thematic reporting regime to the GOV and to the NA on an annual or ad-hoc basis. (e.g. reporting on climate change response, or GE). This is a specific type of report on GE, and in order to draft it, the lead agency usually requires subordinate/lower-level agencies or a number of relevant organizations and units to assist (e.g. MoLISA, Viet Nam Women's Union). However, because these agencies do not have a comprehensive consolidating/aggregating function similar to the MPI, the data they keep is often not consistent (available for some years and unavailable for the others), is incomplete (only the data related to activities within their mandate and tasks are available while they fail to be aware of the activities on GE conducted by other ministries, sectors or functional areas), or are relying solely on the reports from the grassroots with inconsistent

quality while their reliability is not verified. As a result, these reports may provide a generic 'trendy' view and it is difficult to obtain the detailed information required for gender-responsive budgeting or policy making.

Official statistics are collected, processed and published by the General Statistics Office (GSO) (at the central level), the Statistical Departments (provincial level) and the Sub-Department of Statistics (district level). Due to limited capacity and funding, data collected at district level is not usually reliable. The data that is published regularly by the GSO are the National and Provincial Statistical Yearbooks – and are often used officially for a variety of studies and reports. Surveying the data of the latest Statistical Yearbook (in 2020) shows that: The system of official statistics of the country and the statistical yearbooks of localities has little data disaggregated by sex. The National Statistical Yearbook 2020 (<https://www.gso.gov.vn/wp-content/uploads/2021/07/Sach-NGTK-2020Ban-quyen.pdf>) only contains sex-disaggregated data that is mostly focused on population and labour (such as size and population growth rate in urban, rural areas, provinces and cities; average life expectancy; child mortality rate; literacy rate among the population from 15 years old and over; average age of marriage; workforce; rate of trained workers; unemployment and underemployment rates). Besides, there are also statistics on women in the target group on enterprises, cooperatives and non-agricultural individual economic establishments (proportion of women workers working in these economic establishments); Education (proportion of female teachers and female secondary school pupils, EM female teachers and secondary school pupils students in ethnic minorities); Health – household living standards (proportion of malnourished children, income, income disparity and per capita expenditure of the household, disaggregated by gender of the household head).

In addition, GSO has also made extensive

efforts to collect gender specific statistical information.⁵ For example, GSO has developed a set of national gender development statistical indicators, including 105 national gender development statistical indicators, which were approved by the PM under Decision No. 56/2011/QĐ-TTg dated 14 October 2011. Soon after that, publications on gender statistics were also compiled and published by GSO in 2012, 2016 and 2018. By 2019, the national gender development statistical indicator set was reviewed and revised to 78 official indicators and promulgated under Circular 10/2019/TT-BKHĐT of the MPI dated July 30, 2019. In 2021, the GSO compiled the book *Gender Statistical Information in Viet Nam 2020*, in an effort to collect and publish gender statistics, graphs and gender statistics during 2017-2020 under the following topics: Population, family, education, health, labour, employment, leadership and management. The statistical information in the book has been collected and aggregated from the following sources: the statistical reporting system of state management agencies and national surveys conducted by GSO. Specifically, the data sources to be collected for the 78 gender statistical indicators include:

1. The 2019 Population and Housing Census conducted on April 1, 2019, was conducted by GSO every 10 years to collect information on population, changes in population and housing nationwide. This census data allows the collection of gender indicators on: (i) population; (ii) sex ratio of the population; (iii) sex ratio at birth; (iv) maternal mortality rate per 100,000 live births; (v) life expectancy as from birth; (vi) average age of first marriage; (vii) population dependency ratio; (viii) in-migration rate, out-migration rate, net migration rate; (ix) mortality rate of children under

⁵ This content is excerpted from the Review and Evaluation Report on of the Implementation of Gender Statistical Indicators under Circular 10/2019/TT-BKHĐT regarding the regulations on the National Set of Gender Development Statistical Indicators for in the context of realizing the SDGs (Could Ly help to add the source)

- one year old; (x) mortality rate of children under five years old; (xi) birth ratio among the group of 10-19 years old; (xii) proportion of births attended by skilled health workers; and (xiii) proportion of women aged between 20-24 who are married or cohabit for the first time before the age of 15, before the age of 18.
2. The survey to collect information on the socio-economic status of 53 ethnic minorities in 2019 was a sampling survey conducted in 54 provinces and cities from October 1 to October 31, 2019, to reflect the status of population, housing and socio-economic conditions among 53 ethnic minorities. The findings of the survey provides information to supplement the collection and calculation of gender targets for the following ethnic groups: (i) mortality rate among under-one-year-old children; (ii) mortality rate among under-five-year-old children; and (iii) proportion of births attended by skilled health workers.
 3. The Survey on population change and family planning is scheduled to be April 1, 2018, and April 1, 2020. The gender targets collected and calculated from these census data are: (i) population; (ii) sex ratio of the population; (iii) sex ratio at birth; (iv) life expectancy as from birth; (v) average age of first marriage; (vi) population dependency ratio; (vii) in-migration, out-migration rates, net migration rates; (viii) literacy rate of the population aged 15 years and over; (ix) mortality rate of children under one year old; (x) mortality rate of children under five years old; (xi) birth rate among the group of 10-19 years old; and (xii) proportion of births attended by skilled health workers.
 4. Labour Force Survey in 2017, 2018, 2019. This is one of the sampling surveys under the national survey program conducted annually by GSO to collect information on the quantity and the quality of the labour force participating in the labour market across the whole country, regions and 63 provinces and centrally run cities. It is expected that some indicators from the set of gender development indicators can be collected and calculated using this survey data such as: (i) labour force participation rate; (ii) proportion of employed workers in the economy; (iii) the structure of employed workers by employment status and economic sector; (iv) proportion of trained employed workers; (v) unemployment rate; (vi) average income per employed worker; (vii) proportion of the population under the retirement age participating in the labour force; (viii) proportion of workers in informal employment; (ix) proportion of workers working part-time; and (x) gender income gap.
 5. Household living standard surveys in 2016, 2018, 2019. This is a sampling survey under this National Statistical Survey Program to systematically track and monitor living standards of all population classes in Viet Nam. The gender indicators collected and calculated from the Household Living Standards Surveys include: (i) household structure; (ii) proportion of workers aged 25-49 who have children under 3 years old living in the same household; (iii) proportion of Internet users; (iv) proportion of mobile phone users; (v) multidimensional poverty rate; (vi) proportion of the population whose average daily income is less than US\$1.90; (vii) the mobilized proportion of children from 3 months to 36 months of age to attend kindergarten; (viii) enrollment rate at the right age for first grade; (ix) proportion of the population aged 25 years and over by the highest level achieved; (x) GE index in education and training at all educational levels; and (xi) proportions of female masters and doctorates
 6. Findings of the National Study on Domestic Violence against Women in Viet Nam in 2019. The indicators in the Gender Devel-

opment Statistical Indicators Set collected from this study data source include: (i) proportion of women and girls aged 15 years and over that have experienced violence perpetrated by their current or former husband/partner in the past 12 months; and (ii) proportion of women and girls aged 15 years and over that have experienced sexual violence by non-husbands/partners in the past 12 months.

7. Viet Nam National Survey on People with Disabilities in 2016. Only 1 gender indicator was collected and calculated from this survey, which is the indicator on the proportion of people with disabilities.
8. The 2020 mid-term rural and agricultural survey was conducted on July 1, 2020. The gender statistical indicator collected and calculated from this survey is the proportion of households using agricultural land with land use rights certificates (LURCs) for agricultural production.
9. The Economic Census is conducted every 5 years, most recently in 2017, 2021. The gender statistical indicators collected and calculated from this census is the indicator on the proportion of female directors/owners of businesses or cooperatives.
10. Data reported from line ministries such as MoLISA, MoET, MoH, MoCST, the Supreme People's Procuracy or the Supreme People's Court.

Thus, the regulations on the National Gender Development Statistical Indicators Set in the context of the SDGs implementation has strengthened the legal framework for gender mainstreaming in surveys and added important evidence to assess the implementation of GE content. Although the original data allows disaggregation by gender, the published data does not reflect this disaggregation, making it very difficult for users to access and use the published data for gender analysis. Data sources from the reporting regime of ministries and sectors

are still limited, most of which do not have a detailed breakdown by gender and other categories. Meanwhile, the coordination and sharing of statistical information, especially the coordination between ministries and sectors is still very tough. Finally, some indicators have not been sourced from any statistical survey conducted. As per the Report, of the 78 gender and development statistical indicators, 17 have not been collected or data have not been published yet.

Generally assessed, the development planning system in Viet Nam has only recognized GE issues as an integrated or mainstreamed content in development goals for people, not as a priority to be addressed in the immediate future. Although a wide range of gender-related indicators can be disaggregated from the original survey data, the official M&E and indicator systems have not realized the need for gender-disaggregated information in the consolidated socio-economic indicators. Therefore, this requirement has not been reflected in implementation reports.

Mainstreaming GE into the current system of official indicators means that ministries, sectors and localities need to exert more effort on collecting, processing and disaggregating information by sex. Therefore, if it does not become a mandatory reporting requirement, if there is no specific guidance on concepts, methods of calculation, etc., there will be no grounds for a requirement to promote GE.

In principle, the development planning system will define the strategic priorities in the SED in each period. Those priorities will be the basis from which to guide the process of budget allocation and use. Given the extremely vague GE mainstreaming in development strategies and plans, it can be expected that the formulation of gender-responsive budgets will be a major challenge for Viet Nam in the forthcoming period. The next section will turn to the in-depth analysis of strategic documents, financial plans and the state budget.

3. The extent of gender equality mainstreaming in strategic documents, financial plans and national budgets

3.1. Financial development strategies

An FDS is a sectoral strategic document aimed at introducing orientations for the development of the finance-budgetary sector in the 10-year period, serving the objectives of the SEDS. Therefore, the authority to approve an FDS rests with the PM (different from the strategic SED document that needs to be discussed and approved at the National Party Congress). In 2012, the PM issued Decision No. 450/2012/QĐ-TTg dated April 18, 2012, approving the FDS period 2011-2020. The objective of this Strategy is

To build a healthy national finance, uphold financial security, ensure the macro-economic and financial - monetary stabilization, create conditions to boost economic growth in conjunction with innovation of growth model and restructuring of the economy, effectively solve social security issues; to mobilize, manage, distribute and use financial resources in society effectively and fairly; to conduct synchronous and comprehensive administrative reforms; to ensure the effectiveness and efficiency of financial management and supervision⁶.

Thus, the FDS mainly focuses on the development orientation for the public finance sector (financial - budgetary) and serves as a basis for formulation of financial budgetary plans. Currently, the MOF is in the process of drafting the FDS for the period of 2021-2030, focusing on financial and budgetary solutions for Viet Nam's economic recovery and development (in which a premium is placed on financial policies for mobilizing and allocating resources for socio-economic development; financial policies to support businesses, for the guarantee of social security and development of digital economy...)⁷.

On January 21, 2020, the PM signed Decision No. 149/QĐ-Ttđ approving the National Comprehensive Financial Strategy to 2025, with a vision to 2030. This is not yet the FDS providing development direction for the public finance sector in the next 10 years as mentioned above, but a 'comprehensive/inclusive financial strategy', construed in the sense of 'access to and use of financial products and services by all citizens and businesses in an affordable, convenient, tailor-made manner, delivered in a responsible and sustainable manner, with an emphasis on the poor, low-income and disadvantaged groups, small and medium enterprises, micro enterprises.'⁸ This Strategy is also chosen by the State Bank of Viet Nam, and the MOF is the only ministry in charge. As such, the National Comprehensive Financial Strategy approach has a completely different scope, subject (audience) and content, and should not be confused with the financial strategy within the system as described in Figure 1.

⁶ See Decision No. 450/QĐ-TTg dated April 18, 2012 approving the Financial Strategy to 2020 (thuvienphapluat.vn)

⁷ See Financial Strategy and Solutions for Viet Nam's Economic Recovery and Development in the 2021-2030 period (petrotimes.vn), accessed on 09/12/2021.

⁸ See QĐ-149.signed-(1).pdf (dangcongsan.vn)

In addition, the National Comprehensive Financial Strategy pays special attention to the accessibility of disadvantaged groups, including women (which is clearly shown in the Subject, Objectives, and Solutions of the Strategy). However, this Strategy is not part of the strategic planning, financial planning - budgeting system of the financial sector. The task of the MOF is only generally prescribed as 'taking the lead over the aggregation and distribution of annual budget allocation in alignment with the regulations under the SBL and relevant guiding documents for the implementation of the Strategy', so it is unlikely that there will be much actual impact on the orientations for medium-term and annual budget allocation.

3.2. The National financial plan and the 5-year borrowing and repayment of public debts for the 2021-2025 period

The National 5-year Financial Plan for the 2021-2025 period consists of five articles, starting from the overall objective of the Plan to specific objectives, orientations for national financial work, tasks and implementation solutions to the implementation arrangement.

With respect to the overall objective, the 5-year financial plan refers to the significant goals of effectively mobilizing, allocating and using national resources (mainly public financial sources) to realize macroeconomic goals while ensuring the principles of effective and efficient public finance management. This objective is highly technical without addressing GE issues.

Similarly, the specific objectives of the 5-year financial plan refer to the indicators of the national fiscal balance framework such as: budget revenue, budget expenditure (in which the objectives on investment expenditure and recurrent expenditure are broken down or disaggregated), budget deficit ratio, total loan amount and limits, as well as public debt adequacy indicators.

Therefore, the specific objectives are also technical and do not address GE issues.

Regarding the orientations of the national financial work, it also basically refers to the restructuring of public finance sector without indicating breakthrough priorities in the structure of expenditures for specific sectors and domains, without even including GE issues.

Regarding the tasks and implementation solutions, the 5-year financial plan also focuses mainly on execution and management of budget revenue and expenditure in the direction of reinforcing the PFM disciplines, making maximum use of revenue sources, restructuring budget expenditure to reserve resources for development investment spending. The priority areas in the 5-year financial plan are: environmental protection, climate change adaptation, information technology and telecommunication infrastructure development, national database connection and the creation of a platform for digital transformation. Thus, just like the SEDP 2021-2025, GE is not even mentioned as a priority area for resource allocation. Even if it was, GE issues would only be mainstreamed in the traditional priority areas according to the NA's Resolutions such as education and training, science and technology and innovation.

3.3. Medium-term public investment plan for the period 2021-2025

Despite being in the same financial planning and budget allocation system, the procedures for formulating the MTPIPs are relatively separate from the normal budgeting process. That is because the formulation of the public investment plan is compliant with the Public Investment Law 2019 (PIL), and is a point of reference for the planning agency, and only pertinent to public investment capital, of which the largest proportion is made up of development investment capital sourced from the state budget. APIPs will be specified

according to the MTPIP, depending on the capacity to allocate annual investment capital and the quality of project proposals. After an APIP has been formulated, this part of the plan will be combined with the recurrent expenditure budget estimate to become a comprehensive annual budget. Therefore, in order to clearly understand the nature and content of the MTPIP and the APIP, it is essential to clarify the process of formulating these two plans. The next section describes a simplified process for formulation of an MTPIP and an APIP of a typical province.

Each province has its own investment budget, financed through the common revenues from various taxes and fees that are divided between the province and the central GOV. In addition, a province can receive targeted transfers from the central budget to implement NTPs and/or sectoral target programs. Before the 5-year period begins, line-departments must work with their subordinates to collect information

on investment needs (demonstrated by the investment policy proposal reports) within the specified 5-year period, then they are sent to the Department of Planning and Investment (DPI). While working with the DOF, the DPI will review the reliability and capital balancing capacity of the investment policy proposal reports while consolidating reasonable proposals from all areas/spheres to make a long list of expected investment projects in the following 5 years, so that the total required capital must be equal to the investment ceiling within 5 years as prescribed. After being approved by the Provincial People's Council, this list will become the province's MTPIP. Only the projects listed in the MTPIP will be able to proceed to the feasibility evaluation stage in the APIP.

Depending on the availability of funding each year, the DPI can select a group of the most essential investment policy proposals to make a short list. The projects on this list will receive a small grant to carry out a feasibility study or both a pre-feasibility pilot study and a feasibility study (for large-scale projects). After that, the pre-feasibility/feasibility studies will be appraised by the Provincial Appraisal Panel headed by the Chairperson of the Provincial People's Committee. If approved, the projects can be funded for the next step. Figure 3 summarizes this process.

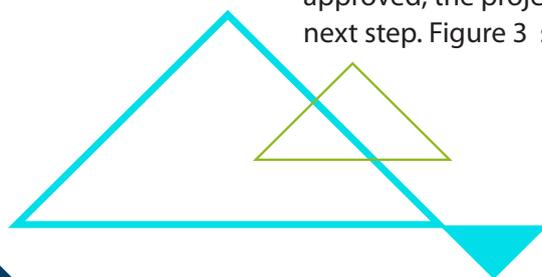
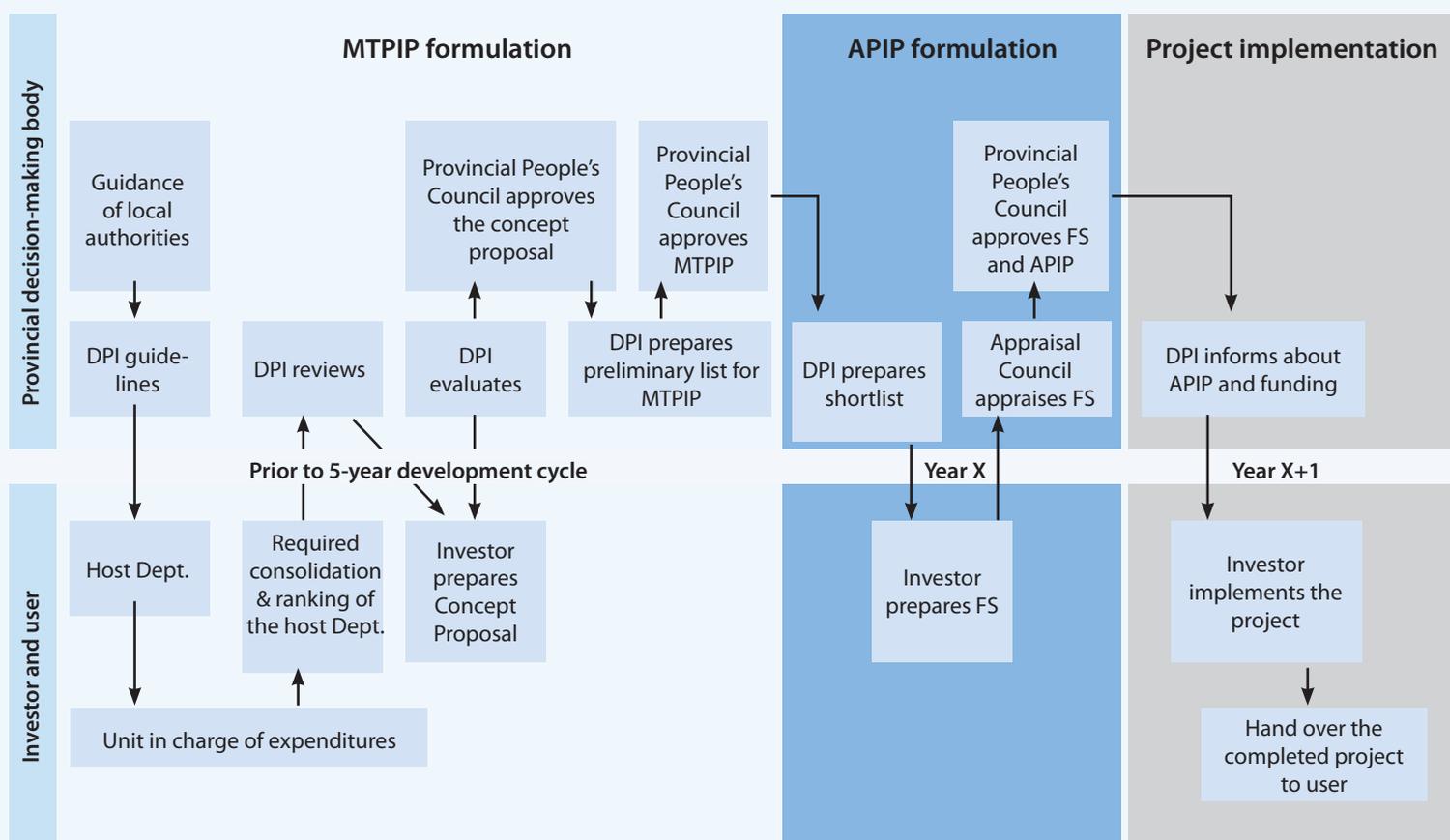


Figure 3. The process for formulation and implementation of the medium-term public investment plans and an annual public investment plan at the provincial level



In the 2016-2020 period, investment capital is allocated pursuant to Decision No. 40/2015/QĐ-TTg (Principles, norms and criteria for the allocation of development investment capital sourced from the state budget in the period of 2016-2020). This decision covers several common spheres such as education, health, media and national defense. However, GE is not one of these common spheres, so GE related activities can only appear in the medium-term public investment plans in two forms: (1) mainstreamed into the activities, programs and projects implemented by agencies proposing investment policies; and (2) formed into an NTP, a National Program or a public investment project with gender specific objectives. If going in the first direction, although in fact there are public investment expenditures for exercising GE, they will not appear as a separate budget line for this objective. On the contrary, they will be mixed into the expenditures for the mainstreamed project's objective. If going in the second direction, the expenditures will be recorded as investment expenditures for GE objectives. However, according to the general trend that public investment spending is mainly focused on projects of a structural/work nature, while GE-related activities constitute non-structural activities, it will be challenging for GE-specific projects to be able to compete with other structural/work project proposals, especially at the provincial level. As a result, spending on gender-specific programs and projects have been missed/skipped by many other gender-related investment expenditures that are integrated in investment proposals from other ministries.

This situation persists in the present period. The allocation of the investment budget in the period 2021-2025 is made in line with the guidance of the central GOV. Resolution No. 973/2020/UBTVQH14 (On principles, criteria and norms for the allocation of investment capital sourced from the State budget for the period 2021-2025) specifies the areas suitable for investment budget allocation in Article 3. These themes are composed of national defense, education and training, news and media, sports, etc., which are equivalent to

the 13 spheres of recurrent expenditure as specified in the SBL 2015.⁹ This is a result of a major effort by the NA to unify the classification of investment and recurrent expenditures. However, GE is not one of those 13 spheres, and there has been no specific guideline for recording the share of GE expenditures in the total expenditures for each of those spheres/areas. Therefore, in addition to clearly designated expenditures for activities, programs or policies that directly address gender inequality issues, the 'mainstreamed' expenditure for GE objectives in programs, projects of sectors/spheres fail to be split/disaggregated or recorded.

A detailed analysis of the national MTPIP for the period 2021-2025 issued under Resolution No. 29/2021/NQ-QH15, is presented in 8 articles and enclosed with detailed appendices on the list of public investment programs and projects for the period 2021-2025. Regarding orientation, this MTPIP is required to 'adhere closely to and well realize the development goals and orientations of the 10-year SEDS for the 2021-2030 period and the 5-year SEDP for the 2021-2025 period' and 'prioritize the investment capital sourced from the state budget for dynamic regions, mountainous areas, islands, ethnic minority areas, areas heavily affected by epidemics, natural disasters, storms and floods, and regions in tremendously disadvantaged economic conditions...'. Thus, with this orientation, it can be asserted that when these investment priorities are implemented, it will contribute directly or indirectly to the advancement of GE in the aforementioned areas/regions, even though GE is not specifically referred to in the original objectives of the public investment projects. However, the fact that GE issues are not put forward as a project objective from the outset in those public investment project proposals will make the project's contributions to GE, if any, purely coincidental, rather than emergent from the subjective intention of the project proponent. This practice needs

⁹ See Resolution 973/2020/UBTVQH14 on principles of allocating public investment capital from the state budget (thuvienphapluat.vn)

to change, and recommendations for how that change should happen are included in Section 3 of the Report.

The next content of the MTPIP will be a series of appendices, including:

- Appendix 1: Summative MTPIP by funding source from the State budget, which indicates the total allocated and unallocated funds to ministries, central and local agencies.
- Appendix 2: Summative MTPIP by all funding sources (domestic central budget capital and foreign capital; and local funds) for the whole 5-year period to ministries, central agencies and localities.
- Appendix 3: Detailed breakdown of the central capital budget appropriation to central ministries and provinces in line with the 13 functions. In which, investment expenditure for economic activities alone is further detailed into expenditure for: (1) agriculture, forestry and fishery; (2) industry; (3) traffic; (4) industrial parks and economic zones; (5) commerce; (6) water supply and drainage; (7) storage; (8) tourism; (9) telecommunications; (10) postage; (11) information technology; (12) planning; (13) public works in urban areas; and support for businesses and co-operatives.
- Appendix 4: Allocation of 5-year investment capital budget to important national projects, highway projects and other key projects.
- Appendix 5: Central capital budget appropriation to incomplete projects carried over from the last MTPIP to the end of 2022.

Reviewing the contents of these appendices indicates that expenditure on GE can be completely intertwined within the expenditures of 13 functions and the detailed content in economic activities, but in fact, it will not be possible to abstract gender-related

expenditure out of total investment capital for related projects. The list of projects under Appendices 4 and 5 are all in transportation and water management sectors, which are capital intensive projects (thus falling under the category of projects of national importance and major key projects). No project is found in the social sphere, and therefore it has very little to do with GE.

3.4. Financial and Budgetary Plan for 2022-2024 period

The 3-year FBP for 2022-2024 period has a structure that is in conformity with Decree 45/2017/ND-CP dated April 21, 2017 detailing the formulation of the 5-year financial plan and the 3-year FBP, which is divided into two major parts : (1) Review of the 3-year FBP 2019-2021; and (2) proposal of 3-year FBP 2022-2024. In the latter, the Plan begins with a projection for the background of 3 years between 2022-2024, narrates the basis for formulation of the 3-year FBP 2022-2024, sets out the objectives for this plan, presents the 3-year State budget revenue and expenditure statement for 2022-2024 whilst pointing out difficulties and challenges in the implementation of the Plan and some remedial solutions.

Thus, the national 3-year FBP indicates a fiscal balance framework over the course of 3 years, which serve as a fiscal corridor for the formulation of ASBPs, rather than presenting specific allocation estimates of the state budget to sectors and functions as in the case of annual budgets. The solutions mentioned in this plan are also purely technical solutions, so there is no directional implication for gender-responsive budgeting.

3.5. Annual State budget plans

The annual budgeting process is well described in the Report on Financing for GE: International Experience and Recommendations for the Implementation of the NSGE 2021-2030, which will not be repeated here. The analysis of the annual budgeting process demonstrates that gender is a cross-cutting issue in activities of all

sectors and spheres. However, currently there is no legal guideline or checklist available for the relevant ministries and localities to assess whether national gender objectives (in particular, the specific objectives under the NSGE 2021-2030) have been considered and/or reflected in the budgeting exercise or not, as well as for the consolidating/aggregating agencies such as the MoF and the MPI to review whether gender issues have been taken into account in the planning process and how these gender issues have been reflected in the budgeting of the spending units?

The process also shows that, at present, there is no requirement for the provision of any information or any benefit that women receive as compared with men from budget expenditures to be used as grounds of significant weight in budgeting. As a result, there is no requirement for the submission of any documentation, such as a gender-sensitive balance sheet which may include budget performance records/documents, impact analysis and assessment of gender budgeting on GE to support budget compliance reporting.

3.6. National Target Programs

Investment expenditure programs/projects and activities using recurrent expenditures from the state budget are the lowest level link to the proposed objectives in the budget allocation. The specific analysis of the content of a program, project or an activity using recurrent expenditure allows the assessment of the extent to which gender issues are mainstreamed in the design and implementation of these expenditure activities of the State. In the period 2021-2022, three NTPs were approved and included in the National MTPIP, namely the NTP for New Rural Development, the NTP for Comprehensive Poverty Reduction, and the NTP for EMs period 2021-2030, in which phase 1 is from 2021-2025.¹⁰ Of these three NTPs, the first two Programs have been implemented since 2011-

2016 and have continued to be implemented in the 2021-2025 period. Only the NTP on EMs is a brand-new program, and the content is specifically pertinent to GE issues. Therefore, in this section, the NTP on EMs was selected for analysis.

The NTP on EMs has been implemented under the PM's Decision 1719/QD-TTg dated October 14, 2021. The overall objective of the Program is to exploit the potential and strength of the localities in EMs in economic development, narrowing the gap in living standards while contributing to sustainable poverty reduction. In particular, GE issues have emphasis within the Program's objective:

...To exercise gender equality and address pressing issues for women and children... to improve the trust of ethnic minority peoples in the Party and the State.

Regarding specific objectives and targets for the period, the Program also has objectives directly related to EMs, particularly the gender disaggregated objectives/targets on health such as:



Over **80%** of pregnant women will be eligible for regular ante-natal check-ups; giving birth at a health facility or with the help of a health worker; the rate of under-weight children will be reduced to less than 15%.

The NTP on EMs was designed to include component projects, as summarized in the Table 3 below.

¹⁰ See Decision-1719 NTP on Ethnic Minorities.pdf

Table 3. Component projects under the NTP on EMs

Project	Project's name	Sub project	Beneficiaries with priority given to the stress on GE	Capital needs (trillion VND)	Mobilization rate from state budget (%) (%)
1	Solving the shortage of residential land, houses, productive land, and domestic water		Poor EM households in the list of the ethnic groups that still encounter enormous difficulties and have specific difficulties; <u>poor households with women as the household head and sole worker; immediate relatives or family who are no longer capable of working or have not yet reached the working age</u>	18.2	47
2	Population planning, arrangement, settlement and stabilization in necessary places		Households are arranged stably in the form of resettlement in sync with the established planning and plans	6.2	98
3	Developing sustainable agro-forestry production, bringing into play the potentials and strengths of regions to produce goods along the value chain	Sustainable development of an agro-forestry economy in association with forest protection and improved income for people	Under this project, there are several contents, sub-projects that prioritize <u>poor households with women as the household head and sole worker; or projects employing more than 50% of EM workers (priority is given to the projects employing more than 50% of women workers)</u>	13.8	100 (State budget)
		Supporting production development along the value chain, planting areas of precious medicinal herbs, boosting business start-up, start-ups and attracting investment in EM and mountainous areas SED - a model of soldiers associated with village people in EM and mountainous areas		20	38
				1.1	100 (central non-business budget)

Project	Project's name	Sub project	Beneficiaries with priority given to the stress on GE	Capital needs (trillion VND)	Mobilization rate from state budget (%) (%)
4	Investing in essential infrastructure, serving production and life in EM and mountainous areas and non-business public units of the EM sector.	Investing in essential infrastructure, serving production and life in EM and mountainous areas Investing in physical facilities of non-business public units in the sphere of EM affairs		27.8 2.8	100 (90% central budget) 100 (central investment budget)
5	Education and training development to improve the quality of human resources	Renovating activities, strengthening and developing EM boarding schools, EM semi-boarding general schools, general schools with semi-boarding pupils, and eliminating illiteracy for people in EM areas. Fostering ethnic knowledge, providing pre-university, graduate and postgraduate training to meet the human resource needs in EM areas Developing vocational education and creating jobs for workers in EM and mountainous areas		8.5 2 12.6	100 (99% central budget) 100 (central budget) 100 (60% central budget)
6	Preserving and promoting the fine traditional cultural values of EMs in conjunction with tourism development	Providing capacity building training for the community and Program implementing staff at all levels	Priority is given to EM people and women	1.5 6	100 (central non-business budget) 91
7	Taking care of people's health, improving the physical condition and stature of EMs, preventing child malnutrition		Priority is given to pregnant women, mothers, children and the elderly	2.1	100 (71% central budget)

Project	Project's name	Sub project	Beneficiaries with priority given to the stress on GE	Capital needs (trillion VND)	Mobilization rate from state budget (%) (%)
8	Exercising GE and addressing pressing issues for women and children		Women and girls in extremely difficult communes and villages, with a premium put on EM women and girls in poor, near-poor households, victims of trafficking, survivors of domestic violence, sexual abuse, victims of unsafe labour migration/people who repatriate/return from a marriage with a foreign husband, people with disabilities	2.4	100 (central non-business budget)
9	Investing in the development of EM groups with very few people and ethnic groups that still face substantial difficulties	Conducting investment in SED of ethnic groups that still faces enormous disadvantages, ethnic groups that have specific difficulties Reducing child marriage and consanguineous marriage in EM and mountainous areas	Putting an emphasis on exercising GE and addressing pressing issues for women and children Groups of adolescents, young people, parents and pupils, women and men in EM areas	6.7 0.7	100 (30% central budget) 100 (86% central budget)
10	Communicating, advocating and mobilizing in EM and mountainous areas. Conducting supervision, monitoring and evaluation over the implementation of the Program	Praising and honouring role models; Conducting law dissemination and education, legal aid and communications, advocacy to the citizens regarding the Program Applying information technology to support socio-economic development and ensuring security and order in EM and mountainous areas Carrying out supervision, M&E, training on implementation of the Program		3.1 1.6 0.6	100 (84% central budget) 100 (central budget) 100 (99% central budget)
	Total			117.7	83

Source: NTP on Ethnic Minorities

Thus, the NTP on Socio-Economic Development for Ethnic Minorities is a program that pays great attention to GE, which is reflected in the NTP's objectives and basic targets. In addition, the NTP also has a project (Project 8) dedicated to the GE objective in conjunction with multiple sub-projects that prioritize women and girls as beneficiaries. This NTP itself is in the stage of building an M&E system with the aim of being able to collect information from the grassroots level (villages...) to be connected into a system based on digital technology. Therefore, this could be a breakthrough to include gender-responsive budgeting and the tracking of spending on GE objectives within the framework of this Program.

3.7. Monitoring and evaluation over the performance of financial and budgetary plans

Compared with the development planning system, the M&E of state budget spending is stricter with regular supervision from outside agencies and organizations. Specifically, the reporting and monitoring over the execution of budget plans is done through the following channels: the oversight from the NA, the State Audit of Viet Nam (SAV), the State Treasury and the people/communities.

Oversight from the NA. The competence of the NA, agencies under the NA and NA deputies to oversee the state budget is specified and detailed in the Constitution, the Law on Organization of the NA, the Law on Oversight Activities of the NA, the SBL 2015 and other legal documents. At present, the competence to oversee the state budget is specified in line with the SBL 2015 (Table 4).

Table 4. The oversight competence of the NA and the NA's deputies

No.	Agencies	Oversight competence
1	The NA	Overseeing the budget execution, implementation of key public finance related policies and the NA's Resolution on State budget.
2	NA Standing Committee (NASC)	Overseeing the implementation of laws and resolutions of the NA, ordinances and resolutions of the NASC in the finance - budget sphere.
3	Committee for Financial – Budgetary Affairs (CFBA)	Overseeing the implementation of Laws and Resolutions of the NA, ordinances and resolutions of the NASC in the finance - budget sphere; overseeing the implementation of the state budget and financial-budgetary policies Overseeing legal normative documents of the GOV, the PM, Ministers, Heads of ministerial-level agencies, joint legal normative documents among central competent agencies in the finance – budget sphere.
4	Ethnic Council, Parliamentary Committee for Social Affairs Committee (PCSA) and other Committees of the NA	Overseeing the implementation of Laws and Resolutions of the NA, ordinances and resolutions of the NASC on finance - budget, overseeing the implementation of the State budget and financial - budgetary policies in the spheres under their management.
5	People's Councils at all levels	Overseeing the implementation of the budgets decided by the People's Council

Source: Articles 19-22 and Article 30, the SBL 2015

The Law also defines basic forms of oversight conducted by the NA and its agencies, including the verification or legal review of GOV performance reports, questioning of relevant subjects, and thematic oversight. Because GE is not a defined area or function for budget appropriation in the ASBP, the NA's oversight over the implementation of this content is mainly through thematic supervision. However, this method requires the clear identification of the subjects to be supervised and the oversight activities must be incorporated in the annual oversight scheme of the NA. This is an important form of administration, but it is not of a continual nature. And only when gender issues emerge as a "hot" issue, can it be selected for incorporation in the annual oversight scheme, which is already quite dense of the NA.

Thus, as seen in Table 4, the PCSA also has the function of overseeing the execution of the state budget and financial-budgetary policies in its management spheres. GE is very much related to all the functions of the PCSA.¹¹ This means that in line with

11 Tasks and powers of the PCSA are prescribed as follows: (1) To provide legal review of draft laws and ordinances in the spheres of labour, employment, health care, population, social protection, GE, emulation, commendation, prevention and control of social evils and other bills as assigned by the NA and NASC; (2) To provide legal review of the mainstreaming of GE issues into the draft laws, ordinances, draft resolutions submitted to the NA and NASC; (3) To oversee the enforcement of laws and resolutions of the NA, ordinances and resolutions of the NASC in the spheres of labour, employment, health care, population, social protection, GE, emulation, commendation, prevention and control of social evils; to oversee the activities of the GOV, ministries and ministerial-level agencies in executing policies on labour, employment, health care, population, social protection, GE, emulation, commendation, prevention and control of social evils in the country's SED plans and programs; (4) To oversee the documents of the GOV, the PM, Ministers, Heads of ministerial-level agencies in the management fields the PCSA; (5) To submit a draft law/bill to the NA, or a draft ordinance to the NASC in the management fields the PCSA; (6) to propose the issues related to the organization and operation of concerned agencies as well as policies

its mandate and powers, the PCSA is the most appropriate body to require gender mainstreaming in SEDPs and programs, state budget estimates and other activities related to public finance and to oversee the execution by GOV agencies of such a requirement. In the immediate future, when the state budget estimating process cannot immediately switch to gender-responsive budgeting, the PCSA can propose to the NA to formulate gender-responsive budgeting reports, in which the gender impacts will be analyzed for public expenditure plans, considering it as an attachment to the annual budget estimate submitted to the NA (as learned from the very successful experience of Australia). This report can be seen as an effective first step towards transparency and accountability in budgeting to ensure that GE concerns are truly heard. Meanwhile, the formulation of this report annually will help improve the availability of gender-disaggregated data across ministries, sectors and agencies, which is inherently essential for assessing the budgetary impacts disaggregated by gender groups while raising awareness among GOV agencies of gender-related concerns as well as the need to quantify budgetary policy impacts on women (UN Women, 2021b).

Report of the State Audit Office of Viet Nam (SAV). The SAV is a body established by the NA, operating independently and solely abiding by the law. The operational purpose of the SAV is to 'serve the inspection and supervision of the State in the management and use of the State budget, money and assets; to contribute to practising thrift, combating corruption, loss, waste, detecting and prevention law violations; improving the efficiency of utilizing the State budget, money and assets'. (Article 3, 2005 Law on State Audit). In recent years, the SAV's activities have contributed to enhancing the

and measures to address the issues of labour, employment, health, population, social protection, GE, emulation, commendation, prevention and control of social evils (Source: [E-portal of the NA \(quochoi.vn\)](http://E-portal.of.the.NA(quochoi.vn))).

publicity and transparency in the allocation and use of the State budget, improving the accountability of those who manage and use the State budget.

However, so far, the SAV's activities have been mainly limited to financial audits and compliance audits, with very few performance audits being conducted and the contents of performance audits did not fully cover all the issues related to the results of tasks performed by organizations and units. Therefore, for GE issues, if audited, the SAV will only focus on auditing a specific target program or project that might encompass direct objectives on GE, but the audit would not be able to be conducted on the level or extent of realizing GE objectives as committed by the GOV.

Expenditure controlled by the State Treasury.

In addition to other functions and tasks, the State Treasury conducts control and payment of State budget expenditures and other assigned capital sources as prescribed by law. To perform this function and the State budget accounting function, the State Treasury uses the TABMIS to fully record all information, about each transaction, corresponding to the transaction codes by chapters, categories, and items already specified in the Budget Catalogue. As a result, in the annual budget execution report, it is in principle, possible to extract detailed information on actual expenditures to compare with detailed budget allocation estimates.

However, as GE is a cross-cutting issue, the current Budget Catalogue does not have a separate code that permits the aggregation of all transactions related to GE. To try to code budget expenditures for GE, in Circular 104/2014/TT-BTC stipulating the supplement to the State budget Catalogue, the MOF has added the program code 0920: GE activities and the advancement of

women and project code 0921: GE activities and the advancement of women for GE specific programs, projects and schemes. In 2016, the MOF issued a new Circular No. 324/2016/TT-BTC dated December 21, 2016, stipulating that a new system of State budget Catalogue should be consistent with the SBL 2015. However, codes for Programs, schemes and projects on GE activities and the advancement of women remain unchanged as stipulated in Circular 104.

Diving deep into the contents that are assigned with codes of Programs, projects and schemes on GE activities and women's advancement, it can be seen that these codes are only assigned to GE-specific activities and activities for the advancement of women within a very narrow range including (i) communication and awareness raising; (ii) seminars and conferences; activities in women's movements and campaigns; (iii) training and capacity building; (iv) implementation of pilot models; and (v) development of consulting and support services. In other words, GE activities that are integrated in various expenditures of other sectors such as education and training or health have not been recorded. In other words, the scope of funding for gender identified in the updated budget catalog system remains too narrow to reflect the actual size of gender responsive public financing in Viet Nam.

Moreover, apart from the expenditure management in the budget balance, many revenue and expenditure activities that are considered extrabudgetary expenditures. While they are still budgeted, reported, disclosed, and audited annually, they follow a different process. Currently, Viet Nam has more than 40 extrabudgetary funds established under different legal documents, of which 28 are managed by the central GOV. Even though there is no such extrabudgetary fund dedicated to GE,

several closely related funds, such as the Fund for Poor Women Support under the Viet Nam Women's Union, are still active and contributing to the promotion of GE. In an effort to formulate a comprehensive budget, the SBL 2015 narrows down the operational scope of extrabudgetary activities by including some previously extrabudgetary elements into the on-budget balance, such as the revenues from fines for traffic violations, lottery tickets, tuition fees; investment expenditure from GOV bonds, while reducing the number and scope of existing extrabudgetary funds. The lack of a coordinated monitoring system to track off-budget expenditures means that it is not possible to have a holistic picture of GE expenditure from extrabudgetary sources.



4. Assess the extent to which the budget system allows the tracking of budget allocations for gender equality and advancement of women against SDG indicator 5.c.1.

As mentioned in the Methodology section, the UN has guidelines for assessing the extent to which it is permissible to track budget allocation for GE and the advancement of women in countries' PFM systems. This section will be based on factual evidence to assess whether the criteria under indicator 5.c.1. have been met or not based on the UN guideline framework.

Note: This assessment should be seen as an attempt to test the use of the UN guideline framework. For a truly comprehensive assessment, the collection of more comprehensive information will be required, particularly the policies related to GE and women's advancement.

Table 5. Assessment of the permissible extent to track budget allocation for objectives on GE and for the advancement of women in line with SDG indicator 5.c.1.

Criteria	Questions	Answers	Evidence
1. Which of the following aspects in public expenditure are reflected in programs and their allocation of resources?	Has there been any GOV policy and/or program designed to address the explicit objective on GE (even if GE is not a primary objective but actions are incorporated to close the gender gap)?	Yes	Example: Realizing that women often encounter more difficulties than men when entering the labour market, a substantive reason is that they have to stay at home to look after their young children if affordable child care services are not available, Decree 105/2020/ND-CP dated September 8, 2020 stipulating early childhood education development policies contain a large number of policies to support lunch costs for kindergarten children, allowance/subsidy for preschool children who are workers' and employees' children working in industrial zones (both with a minimum of 160,000 VND/child/month), in addition to other policies. This can be considered a typical policy aimed at advancing GE and women's empowerment.
	Have adequate budgetary resources been allocated to these policies and/or programs to meet both the overall objective and the objective on GE of each policy?	Yes	The minimum subsidy level of 160,000 VND/child/month will be guaranteed by the central budget. Depending on the local budget affordability, provinces can upward (but not downward) adjust the level of subsidy. The specific subsidy level must be promulgated in the Resolution of the Provincial People's Council. To date, more than 40 provinces have issued these Resolutions.
	Is there a process to make sure the actual budget has been allocated in strict accordance with the budget estimate?	Yes	With a policy with clear regulations on target beneficiaries and spending norms, the SBL 2015 requires that sufficient budget for execution of policies must be secured. If the policy is issued by the central GOV, in principle funding should be guaranteed by the central budget (unless there are specific cost sharing arrangements between GOV tiers).

Criteria	Questions	Answers	Evidence
2. The degree of attention to gender objectives and gender responsiveness in the national PFM system.	Has the MoF issued any specific circular guiding gender-responsive budget allocation?	No	On May 15, the PM issued a Directive on formulation of SEDP and ASBP for the budget year. On June 10, the MPI and the MOF issued guiding Circulars. Most recently, MOF's guiding Circular 61/2021/TT-BTC dated July 26, 2021 providing instruction for formulation of the 2022 ASBP and the 3-year FBPn 2022-2024. The Circular requires ministries, provinces and cities to formulate their ASBPs in which budget performance in 2021 is assessed, and the State budget revenue and expenditure is estimated for 2022, but there is no guideline on GRB or gender mainstreaming.
	Is gender impact assessment conducted on the key policies and programs proposed for inclusion in the budget prior to issuance?	Yes	In principle, as prescribed in Clause 2, Article 35 of the 2015 Law on Issuance of Legal Documents 2015, "The regulatory impact assessment (RIA) of each policy proposal in drafted law/ordinance formulation must clearly identify problems to be solved; policy objectives; solutions for policy implementation; positive and negative impacts of the policy; costs and benefits of solutions; comparison between costs and benefits of solutions; selection of solutions by agencies or organizations and reasons for such selection; impact assessment of administrative procedures, gender impact (if any)". Thus, there is always a requirement for gender impact assessment before promulgating a policy. However, in reality, the quality of the RIA before its promulgation is often poor without strong evidence base and solid impact assessment methods, but mainly based on subjective opinions of experts or stakeholders.
	Are gender-disaggregated statistics and data used to inform in key policies and programs to support budget-related policy decisions?	Uncertain	The formulation of an ASBP must be based on certain macroeconomic parameters such as GDP growth rate, inflation rate, growth rate of import and export turnover, average crude oil prices and mining outputs, but not based on other statistics disaggregated by sex. However, for policies that directly have effects on GE, as prescribed in the 2015 Law on Laws, the proposing agency is required to calculate the budgetary impacts of these policy proposals. In that particular case, sex-disaggregated statistics may be used.
	When allocating budgets, does the GOV state clearly about gender objectives (such as regulations on gender budget reporting or GRB reporting)?	No	There is no clear gender objective in general budget allocation. Therefore, there is no regulation on gender budget reporting or GRB reporting.
	Is the budget allocation "tagged" by budget classification criteria, to reflect the linkages to GE objectives?	No	As analyzed, the expenditure on GE objectives is currently masked behind expenditure activities of other sectors and functions and has not been extracted or "tagged" as being related to GE. Only programs, projects and schemes directly related to GE (in the very narrow sense as analyzed above) are assigned with code 0921. Only when they have their own code will the expenditures spent on GE be allowed to be traced in the TABMIS system of the State Treasury.

Criteria	Questions	Answers	Evidence
	Is gender impact assessment conducted on key policies and programs after they have been implemented?	No	Basically, ex-post policy impact assessment has not been carried out in Viet Nam, so gender impact assessment is no exception.
	Is the overall budget independently audited to assess the extent to which gender-responsive policies are promoted in budgeting?	No	Annual budget final settlement reports are independently audited by the SAV before being submitted to the NA for approval. However, for expenditure, the main job of an audit mission is to perform reconciliation and compliance review. The audit is based on previous work performed in ministries, sectors and localities to learn about the emergence/existence, accuracy and adequacy of expenditures. The audit missions have not mentioned the extent of promoting gender-responsive policies in the State Budget Outturn Report.
3. Public access to information on budgetary allocations for GE and women's empowerment.	Is the budget allocation data for GE publicly available?	No	The SBL 2015 has supplemented the regulations on timely disclosure of budget documents, including: draft ASBPs to be submitted to the NA, ASBPs approved by the NA, quarterly and annual budget performance reports, audited budget final settlement reports. This is a basic requirement and an opportunity for citizens to participate in the budgeting process; The citizens' budget document presents State budget policies in an easily comprehensible way for the people. However, the budget allocation data are made public in conformity to the pre-specified form, in which there is no gender-responsive budget form or template.
	If published, are these data accessible on the website of the MoF and/or relevant official writings/bulletins or gazettes and other public means?	No	The MOF's public portal was launched in 2020 and is used as a platform to publicize all budget information under the one-stop-shop mechanism. In addition, a lot of budget information are posted on the e-portal of the Office of the Government, the Official Gazette, etc. However, there is no content on the gender budgeting (as analyzed above).
	If yes, has the disclosure been timely?	No	Basically, the disclosure or publicity of information have met the requirements of the SBL 2015 but is still behind the international standards.

In summary, the assessment undertaken, in alignment with the monitoring framework of the SDG Indicator 5.c.1, shows that regarding the overall orientation, the GOV has demonstrated a very strong commitment to pursuing the objectives of GE and the advancement of women. In fact, the GOV has also enacted a vast array of policies, programs or activities to foster GE. However, gaps persist in the current budget planning and development planning system, this has not facilitated the application of GRB or a comprehensive tracking and recording of

budget expenditure for these objectives. Thus to transform the awareness of the stakeholders and requirements from policy documents to fully mainstream GE objectives into plans and budgets towards a commitment on budget allocation together with monitoring budget execution for gender equality and the empowerment of women, it requires a holistic adjustment to truly reflect the GOV's commitments to SDGs, including GE-related goals.



PART THREE:
**CONCLUSIONS AND
RECOMMENDATIONS**

1. Gender gaps in national financial-budgetary and development planning systems

Concluding the analysis in Part Two, the following major gender gaps in development planning and national financial-budgetary planning can be drawn as follows:

First, regarding the extent to which GE issues are addressed in current development planning documents. It is clear that GE has been referred to in the objectives or solutions of the development planning documents. However, fundamentally, GE is still considered an aspect of human resource development, and one which is not yet identified as a major barrier to sustainable development that should be addressed as a priority, in alignment with the spirit of the UN 2030 Agenda for Sustainable Development. The GE objectives were barely reflected in the national 10-year SEDS and ignored in the content of the 5-year SEDP. The targets of the SEDPs have not attached much importance to disaggregation by gender, not to mention the absence of separate targets on gender issues. Thus, without a clear mainstreaming mechanism into the formal development planning system, the promulgation of the NSGE 2021-2030 could replicate past endeavours which, rather than representing the GOV's iconic commitment to gender goals it becomes a tool for mobilizing additional off-State budget funding sources rather than having any substantive effect on development planning and GRB.

Secondly, the development strategies and plans themselves are limited, in principle, to defining goals, directions and solutions rather than a specific funding commitment. GE itself appears vague, albeit invisible in these documents or guidelines for the formulation of ASBP and three-year FBPs. Therefore, attention to gender is almost absent in the financial and budgetary strategies and plans.

The provisions of the SBL 2015, or of other relevant laws, as well as the processes and practices in the formulation of MTPIP, APIP and ASBP do not set out the requirements for tracking gender-responsive expenditures.

Third, at the level of programs, projects and recurrent expenditure tasks, GE objectives and targets have been demonstrated in several specific programs, projects or recurrent expenditure tasks (e.g., the NTP on EMs as analyzed above). This allows expenditure tracking to be planned against gender-responsive objectives within the framework of each specific program, project or expenditure activity.

Fourth, the current M&E system on planning and budgeting does not permit a comprehensive gender disaggregation of expenditure outcomes. Even within the scope of each specific program or project, not all relevant targets are disaggregated by gender. This is a huge setback for tracing or assessing the true impacts of public expenditure on GE objectives. The public investment tracking system has only focused on controlling the progress of performing workloads and disbursement without paying attention to the results/outcomes of a public investment program or project.

2. Causes of gender gaps

A thorough assessment of the causes of preceding gaps will require a far more comprehensive study. Stemming from the analysis of strategic documents and practices of formulating, executing and conducting M&E over the implementation process of development planning and budgeting in Viet Nam, several main causes can be pinpointed as follows:

Firstly, policy makers' awareness and perceptions of GE issues. Although GE has always been mentioned as an important cross-cutting issue in mechanisms and policies, in practice it has only been considered as a component in the objectives, policies and budgets on human resource development, albeit a minor component. Compared with other issues in SDGs such as climate change, sustainable development of sectors and innovation, GE has clearly not been given due attention or adequately addressed.

Second, the inherent limitation of the Vietnamese planning system is the disconnect between strategies, policies and budget. Although in principle, lower-level development plans must align with the objectives and tasks set out in higher-level documents, frequently a 5-year development plan is still only understood as a “shorter-term version” of a Strategy, in which many of the Strategy’s objectives and solutions are not even mentioned in the Plan. The connection between a SEDS/SEDP and action plans of various sectors and spheres is very weak. A great number of sectoral strategies or action plans are developed to demonstrate the GOV’s political will and serve as the basis to specify objectives and orientations from the central GOV down to ministries, sectors and localities without any corresponding funding

commitment. This is not only the case with the NSGE, but also in relation to many other strategies such as the National Strategy on Climate Change and the National Strategy on Green Growth. Therefore, despite complying with the GOV guidelines, the ministries, sectors and localities also develop their own action plans in line with respective fields or topics. Consequently, there is no clear mechanism to transform the objectives and solutions of these plans into specific costed programs, projects or activities. Even, the resources to execute many of these strategies and action plans are only estimated according to generic principles, including the mobilization of the state budget and ‘mobilized’ resources (or socialization - the term to indicate an effort to engage private sector funding). The existence of a concrete mechanism to mobilize these resources and how to track their mobilization, allocation, and use remains questionable. Similarly, the connection between a FDS, MTPIP, a 3-year FBP and an ASBP is essentially weak. This is despite improvements against the previous period, with the requirement for the formulation of the 3-year FBP as a bridge between the five-year financial plan and the ASBP). Given that Viet Nam’s planning system is not designed in alignment with an outcome framework, in which the objectives of a higher-level plan document are high-level outcomes flowing down to lower-level outcomes in a results chain that is expected to induce changes, this limitation cannot as yet be overcome.

Third, the link between the development planning and budgeting system is weak. The budgeting system is still split between the public investment plan and the recurrent expenditure plan. The objectives and tasks set forth by the development plans are only

recognized in principle in the allocation and utilization of the State budget. It is difficult to understand the specific mapping relationship between these capital and recurrent expenditure plans, as well as the absence of a mechanism that requires financial, planning & investment agencies to explain the grounds and degree of conformity with development goals in the budget plan. Therefore, even if GE objectives are incorporated in the development plan, there is no guarantee that their implementation will be adequately costed.

Fourthly, the public expenditure M&E system is focusing on controlling compliance, especially compliance with financial management regulations and rules, not oriented to results-based M&E. This is also not surprising because until the planning is results-oriented, it is not possible to expect the development of a results-based M&E system. Regarding gender equality, this is a major challenge, because by its very nature as a cross-cutting goal, assessing whether a PFM system is genuinely gender responsive or not requires tracking indicators at outcome/result level, at least with a gender disaggregation of results.

3. Recommendations

3.1. Medium-term solutions

Incorporating gender targets as official planning targets in the Resolutions on SEDPs of the NA and People's Councils at all levels. As analyzed above, at present, gender targets are only visible in the NSGE or VSDGs of Viet Nam's Sustainable Development Agenda to realize international commitments. It is crucial to select some of the most basic targets to be incorporated into the official target system of the SEDPs at all levels, assigned by the legislature to GOV agencies and local authorities to implement through the resolutions of the legislatures. Although this cannot guarantee that these targets will be defined along clear budget "lines" for implementation (due to the inferior nexus between the development plan and budget plan), it may at least set precedents to make it mandatory for executive agencies to pay attention to the progress made in achieving these targets in order to report back to the legislative agencies on the advancement of plan implementation. Over time, the development of good practice in the incorporation of mainstream gender issues into the policy making process should be evident. However, the selection of gender targets for inclusion in the SEDPs needs to be carefully screened, as the list of planned targets is limited and often only present at the aggregate level to avoid the over-intervention of the GOV in the operation of the. Similarly, it is possible to utilize the existing social and environmental targets but there should be a clear inclusive requirement for gender disaggregation.

Linking GE objectives and targets with budget allocation at the specific program and project level. Clearly the alignment between planning and budgeting at the macro or sectoral level is a substantive issue and will take many years to resolve. GRB can commence at a specific program or project level because each has its own objectives, resources, and implementation

mechanism to achieve those objectives within a certain time frame. Currently, the NTP on EMs is a new program, which embraces a significant number of objectives, projects and sub-projects that directly address GE issues and the empowerment of women and children. UNDP is also providing technical assistance to the Committee on Ethnic Minority Affairs (CEMA) - the agency taking the lead in implementing this NTP - with a view to establishing an M&E system for the initiation of the Program. The aim of this M&E system is to be able to collect real-time information from the lowest administrative level (village/hamlet) through a digitized M&E system. Thus, this may be the time when robust exchanges, advocacy, and technical support from UNDP and UN Women are needed to include further gender-responsive content into this M&E indicator system (such as the proposed disaggregation of relevant indicators by gender, emphasizing the requirement for gender analysis in the Program implementation reports...). This is a large-scale NTP, with a minimum duration until 2030, thus if gender mainstreaming is successfully carried out, it could have a significant impact on policy making agencies to recognize the importance of integrating gender issues into their decision-making process. In addition, it is possible to study and pilot similar GRB in appropriate component projects of other NTPs such as the NTP on Sustainable Poverty Reduction 2021-2025 or the NTP on New Rural Development 2021-2025.

3.2. Long-term solutions

Making gender targeting or gender impact assessment a mandatory requirement in policy making and in proposals of development investment programs and projects. Although gender impact assessment has become a mandatory requirement when proposing new policies and regulations, as prescribed in the Law on Issuance of Legal Documents, specific

technical guidelines on how to assess the question of impact remain elusive. Technical assistance from international organizations to formulate Circulars guiding the undertaking of impact assessments, while expanding the engagement of international organizations or universities, research institutes or NGOs in providing an appraisal, assessment and social feedback on gender impact results before the promulgation of policies that will facilitate the formulation of policy that is gender responsive.

Similarly, discussions are needed between the planning and investment agency and the finance management agency to include additional requirements for gender analysis in investment policy proposals or expenditure schemes of ministries, sectors and localities, considering it a required criterion for these proposals to be accepted and funded. Similar to requiring that proposals have an environmental impact assessment, if a gender impact assessment was also mandatory, it would compel investors and expenditure proposing agencies to focus on data collection and gender analysis. By that time, actual need for gender-disaggregated information and data will be a basis for requesting the planning agency to develop gender-disaggregated development targets and statistical offices would need to collect similar statistics.

Step by step build a system of tracing, tracking, identifying or coding the level of contribution to the GE objectives in State budget expenditure activities. Given that the current budget planning system is not likely to immediately transition to GRB, it is possible to start by setting out the requirement to trace, record and track gender-responsive expenditures in the budget expenditures of ministries, sectors and localities. Currently, the MPI is coordinating with the Ministry of Natural Resources and

Environment (MONRE) to develop guidelines for assigning climate change expenditure codes to the expenditures sourced from the State budget.¹² Since gender is a cross-cutting issue similar to climate change, this experience can be studied and applied to gender. Orientation for mainstreaming gender content in SEDPs (to ensure that gender issues are adequately addressed in the development planning documents within the State agency system) and guidelines for assigning codes and identifiers to gender responsive specific expenditure will help to initially strengthen a gender-sensitive M&E system – even in cases where a transition to results-based development planning and budgeting is not yet possible. Specific steps could be:

- Formulate technical guidelines for classifying, assigning expenditure codes and weighting for gender objectives in propos-

12 In 2018, with the support of the World Bank, the MPI issued Decision 1085/QD-BKHDT dated July 16, 2018, guiding the Classification of Public Investment for Climate Change and Green Growth. This guide has established a process for classifying which public investment projects are considered relevant to objectives on climate change impact adaptation and mitigation or a combination of both, and based on the classification results, climate change-related weights will be assigned to public investment projects. On that basis, it is possible to calculate the amount of funding for development investment that is “regarded” as contributions to the goal of climate change response. This is considered the most feasible approach today to track expenditure on cross-cutting issues that appear in most public investment programs and projects of ministries, sectors and localities (such as climate change or gender issues). The limitation of this Decision is that the legal effect is not high, so most ministries, sectors and localities have not yet complied to it. In addition, these expenditure classification and weighting results are still retrospective (i.e. based on invested projects to track what proportion of the project’s funding is considered relevant to climate change, regardless of whether climate change was the intention at the outset of the project proposal or not). Finally, this this guide only applies to public investment expenditure, not to recurrent expenditure, so it does not help visualize a more complete picture of public expenditure on climate change. If expenditure on gender objectives is to be tracked, this experience can be studied, but it is advisable to overcome the three aforementioned disadvantages. The recommendations in this section are intended to address those three limitations.

als for investment policies and activities sourced from non-business expenditures under recurrent expenditure budgets of Ministries, sectors and localities.

- Amend and supplement Decrees and/or Circulars guiding the preparation of reports on investment policy proposals and feasibility study reports regarding public investment projects so that the proponents are obliged to clarify gender-responsive objectives or gender impacts in their proposals as described in the guidelines mentioned above. Thus, when these proposals are approved, there will be grounds to track from the beginning (rather than retrospectively) the actual gender responsiveness of public investment projects versus the proposals.
- Upgrade the online national public investment monitoring system in to add an information field on gender responsiveness in on-going public investment projects. With clear, easy-to-apply technical guidelines and capacity building training on gender impact analysis in investment projects, plus enhanced reporting disciplines for investors will help reinforce the system to track gender responsiveness in public investment based on 'real-time' data.
- The same principle should be applicable to proposals for service provision expenditures from recurrent sources. Because the nature of recurrent expenditure is different from capital investment expenditure, it is not possible to apply the principle of tracing and tracking gender-responsive capital expenditures to all recurrent expenditures. In recurrent expenditures, however, service delivery activities are subject to proposals and approvals the same as those for public investment projects – which is where gender objectives are most often mainstreamed – Therefore, it is possible to extend the tracking of gender-responsive expenditure for service de-

livery in the recurrent expenditure budget.

Finally, it is important to develop GRB reports. Currently, the reporting on the State budget is still conducted principally to meet the requirements of the administration agencies. The citizens' budget - a simplified presentation of the ASBP so that people can access, understand and participate in monitoring – should also be based solely on the available format of this plan. Therefore, if stakeholders are in need of having information on the state budget expenditure for SDGs that Viet Nam committed to, such information would be available. If the perspective on the scope of budget performance reporting is expanded, not only on compliance in a predefined format, but also on budget performance against planned goals or international committed goals, to all financial management and supervisory agencies (the SAV, the NA, etc.), it will gradually lead to a transformation in awareness regarding the preparation of gender-responsive budget reports. To do so, it is necessary to start with policy advocacy activities, raising awareness about gender-responsive state budget reporting and accountability, whilst strengthening the capacity for the MOF in the preparation of gender-responsive budget reports and strengthen the capacity for NA agencies (especially the PCSA) to raise gender-responsive questions, organise public hearings and engage in supervision for gender equality and the empowerment of women. The MOF's experience in formulating a citizens' budget¹³ can be applied to gender-responsive budget reporting. The very successful experience in consistently developing GRB reports which are able to palpably sensitize government agencies and public interest in the importance of gender elements in policy and budgeting decision making.

¹³ A manifestation of the State budget, which is not specified in the SBL, but of necessity, has been absorbed, developed and posted by the MOF on its e-portal

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