



GUIDELINES

GENDER RESPONSIVE BUDGETING

IN THE VERIFICATION AND MONITORING OF THE BUDGET IMPLEMENTATION OF THE PEOPLE'S COUNCIL

(Toward the application of the gender equality principle of the State Budget Law 2015)

The United Nations Entity for Gender Equality and the Empowerment of Women, also known as UN Women, is a United Nations entity dedicated to gender equality and the empowerment of women. A global champion for women and girls, UN Women was established to accelerate progress on meeting their needs worldwide.

**GENDER RESPONSIVE BUDGETING IN THE VERIFICATION AND
MONITORING OF THE BUDGET IMPLEMENTATION OF THE PEOPLE'S COUNCIL
(Toward the application of the gender equality principle of the State Budget Law 2015)**

Published 1st edition, 2019.

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

All rights reserved. Reproduction and dissemination of materials in this publication for education and non-commercial purposes are authorized without prior written permission from UN Women provided the source is fully acknowledged. Reproduction of this publication for resale or other commercial purposes is prohibited without permission from UN Women.

Applications for permission may be addressed to registry.vietnam@unwomen.org

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

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

Tel: +84 24 38500100

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

Fax: +84 24 3726 5520

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

Cover photo: UN Viet Nam/Shutterstock

ACKNOWLEDGEMENTS

The Guidelines on Gender Responsive Budgeting (GRB) in verification and monitoring of budget implementation of the People's Council has been developed under the cooperation between the Economy and Budget Division - Ho Chi Minh City People's Council, Ho Chi Minh City Committee for the Advancement of Women and Gender Equality and United Nations Entity for Gender Equality and the Empowerment of Women (UN Women) Viet Nam.

We would like to express our sincere thanks to the drafting team: Ms. Pham Thu Hien - independent Gender Specialist - team leader; Ms. Tran Thi Van Anh - independent Gender Specialist; Ms. Nguyen Thi Ky - independent Gender Specialist; Ms. Vu Phuong Ly – UN Women Programme Specialist; Ms. Truong Le My Ngoc - Deputy Director of Economy and Budget Division, Ho Chi Minh City People's Council, Tenure IX; Ms. Tran Kim Thanh, Head of Children Affairs and Gender Equality Division - Ho Chi Minh City Department of Labour-Invalids and Social Affairs.

We would also like to convey our sincere thanks to Ms. Truong Thi Anh, Member of Ho Chi Minh City Communist Party and Vice Chairperson of Ho Chi Minh City People's Council; Mr. Nguyen Van Dung, Chairperson of District 1 People's Committee, former Director of Economy and Budget Division, Ho Chi Minh City People's Council; Mr. Le Minh Tan, Member of Ho Chi Minh City Communist Party, Standing Vice Chairperson of Ho Chi Minh City Committee for the Advancement of Women and Gender Equality, Director of Ho Chi Minh City Department of Labour-Invalids and Social Affairs for your guidance and support to the development of the Guidelines.

Our special thanks is also extended to the delegates and representatives from Ho Chi Minh City People's Council and others from District People's Councils of Ho Chi Minh City, Departments, sectors, organizations and districts who participated and provided technical inputs for the guidelines for the training and workshop on GRB co-organized by the Economy and Budget Division - Ho Chi Minh City People's Council, Ho Chi Minh City's Department of Labour-Invalids and Social Affairs and UN Women in 2017 and 2018.

Economy and Budget Division - Ho Chi Minh City People's Council, Ho Chi Minh City Department of Labour-Invalids and Social Affairs and UN Women welcomes all comment and feedback to improve the Guidelines.

INTRODUCTION

Viet Nam has achieved significant advancements with respect to gender equality in the past 20 years, including the improvement of the legal framework, the national mechanism for gender equality and a substantive improvement in gender equality in some aspects of women's lives. However, efforts to pursue the implementation of gender equality and the advancement of women continue to face persistent challenges and newly emerged issues in the context of regional integration and globalization. Violence against women and girls, gender imbalance at birth, informal sector unregistered employment, the impact of climate change and gender restrictions in accessing the social security system have affected people's lives especially that of women and the poor. Moreover, social inequality, especially gender inequality, among ethnic minority groups and disadvantaged groups is a nascent issue. Women's increased participation in the decision-making process, particularly in leadership and management positions in public sector from provincial to national levels, has failed to correlate with improvements in gender equality and women's performance in the field of education and economics.

Issues arising from gender inequality could be effectively resolved if we apply appropriate policy tools. Gender Responsive Budgeting is one of those tools. This is a new field in Viet Nam and is often perceived as designating a specific budget for gender equality and women's advancement activities. However, GRB relates to the budgeting and allocation of national budget in general. It is a process to ensure that women and men benefit equally from the national budget. UN Women has provided technical support to GRB in over 80 countries. International experience demonstrates that the implementation of GRB is considered to be a comprehensive and sustainable solution to address gender equality issues whilst ensuring the transparency, effectiveness and accountability of public expenditure.

The Guidelines on Gender Responsive Budgeting in the verification and monitoring of budget implementation of the People's Council (hereinafter referred to as the Document) was developed out of the context of a new State Budget Law approved in 2015 which offered new and advanced articles of law from a gender perspective. The Law designates gender equality as one of the principles of state budget management and a core formulation of the annual state budget estimate. International experience reveals that this principle can only be realized with the participation and cooperation of multiple stakeholders including

people's elected bodies, ministries and sectors, especially the Ministry of Finance, Ministry of Labour-Invalids and Social Affairs as well as social and international organisations. The guidelines focus on the content of GRB and the responsibilities of the People's Council.

GRB is the process of planning, approving, implementing, monitoring and auditing budget in consideration of issues arising from gender analysis. It is an impact analysis of policy and budget and the integration of gender issues into budget decision-making process to advance gender equality. Therefore, to understand GRB, it is necessary to analyze gender in each specific area, thereby identifying the requisite budgetary interventions to address the identified issues. It is impossible to implement GRB without gender analysis skills, gender-disaggregated data and a good understanding of budget process, including budget estimate, execution and liquidation).

The People's Council has to verify and monitor the budget estimate and liquidation costs submitted by the People's Committee; estimate and liquidation of regular budget expenditure or the budget estimate from a programme/project/scheme delegated to the city/district Departments, committees and sectors. According to the provisions of the State Budget Law, the People's Council shall determine the budget revenue and expenditure estimate, the allocation and revision of the budget estimate, approve budget liquidation and monitor approved budget implementation. Thus, together with departments at the city and provincial levels, the People's Council should play a key role in implementing gender responsive budgeting.

Ho Chi Minh city (HCMC) joined the UN Women's global initiatives on safe cities for women and girls in 2015. In the past few years, the city has made a strong commitment to strengthen its legal framework and programs to address gender-based violence in the public arena, promote a community-based approach to advance gender equality and prevent violence against women and girls. GRB has been identified as a key priority area to strengthen the capacity of the local authorities to better address gender inequality issues in HCMC. As GRB is a new issue for many provinces and cities in Viet Nam, the Economy and Budget Division of Ho Chi Minh City People's Council decided to be the pioneer city in Viet Nam to implement GRB through the verification and monitoring of the budget implementation

of the People's Council. Therefore, the development of the guidelines and piloting the application of GRB in the Viet Nam context is essential to offer valuable lessons learned and experiences to policy makers. This also forms a basis for the wider application of gender-responsive budgeting in other cities and provinces in Viet Nam.

The guidelines outlined in this Document aim to provide a basic knowledge of gender, gender equality and GRB and thus, offer skills with which to apply gender equality principles in budget monitoring and decisions of the People's Council to conform to State Budget Law (2015). At the same time, it offers guidelines to delegates of the People's Council, its Standing Board and People's Council Boards as well as officials from the city/provincial Departments, Committees and sectors on methods to apply with which to integrate gender into the budget process based on the mandate and functions of each agency. It is designed to target those who are delegates of People's Councils and officials from the offices of People's Council and People's Committee; leaders of city/provincial Departments, Committees, sectors; including officers working on planning, finance and budget at city/provincial, district, ward/commune levels, in function of the advancement of women and gender equality.

The guidelines are broken down into four parts: (i) general knowledge of gender, gender equality and gender responsive budgeting; (ii) tasks and authorization of the People's Council on budget; (iii) Gender analysis and gender mainstreaming in the activities of the People's Council; and (iv) Gender mainstreaming in the verification and monitoring of state budget execution in the provinces.

We hope that this will be a decidedly applicable and practical reference document to promote and implement GRB in cities, provinces nationwide, and particularly in HCMC.

TABLE OF CONTENTS

GENERAL INTRODUCTION	4
PART 1: GENERAL KNOWLEDGE OF GENDER, GENDER EQUALITY AND GENDER RESPONSIVE BUDGETING	10
1.1 Basic concepts of gender	10
1.2 Key gender issues in Viet Nam and the determinants	18
1.3 Concepts of budget and budget process	21
1.4 Concept of gender responsive budgeting	23
1.5 Legal basis for the implementation of gender responsive budgeting	25
PART 2: TASKS AND THE AUTHORISATION OF PEOPLE'S COUNCIL IN BUDGET	26
2.1 Functions, decision and monitoring of the People's Council	27
2.2 Tasks and authorisation of the People's Council in the state budget	29
PART 3: GENDER ANALYSIS AND GENDER MAINSTREAMING IN THE ACTIVITIES OF THE PEOPLE'S COUNCIL	33
3.1 Gender analysis in policy promulgation of the People's Council	34
3.2 Gender mainstreaming in some activities of the People's Council	40
PART 4: GENDER MAINSTREAMING IN THE VERIFICATION AND MONITORING OF STATE BUDGET EXECUTION IN THE PROVINCES	57
4.1 Gender mainstreaming in verification of budget estimate	58
4.2 Gender mainstreaming in monitoring of budget implementation	64
4.3 Gender mainstreaming in verification of budget liquidation	67
4.4 Gender mainstreaming in the verification of budget liquidation	71
ANNEX: INTERNATIONAL EXPERIENCES IN DEVELOPMENT AND IMPLEMENTATION OF GENDER RESPONSIVE BUDGETING	76

LIST OF ACRONYMS

Convention for the Elimination of all Forms of Discrimination against Women	CEDAW
Gender Responsive Budgeting	GRB
Small and Medium Enterprise	SME
United Nations Development Programme	UNDP
United Nations Entity for Gender Equality and Empowerment of Women	UN Women

LIST OF BOXES

Box 1: Distinction between Gender and Sex	12
Box 2: Characteristics of gender responsive budgeting	24
Box 3: Gender responsive budgeting	24
Box 4: Regulations on gender equality in State Budget Law 2015	25
Box 5: Monitoring activities of the People's Council	28
Box 6: Suggestions to analyze supporting policy for the development of enterprises in Ho Chi Minh City	37
Box 7: Gender Checklist	42
Box 8: Gender checklist for thematic monitoring	45
Box 9: Suggested gender-related contents/questions for questioning session	47
Box 10: Gender Checklist Pilot scheme of incremental income for public officials, civil servants and public employees	49
Box 11: Case study on gender-based violence	53
Box 12: Example of 5-step evaluation	62
Box 13: Identifying gender issues	66
Box 14: Assumption and reality	68
Box 15: Examples of criteria for assessment of gender responsive budgeting	71

LIST OF FIGURES AND DIAGRAMS

Figure 1: Budget process	22
Figure 2: Gender responsive budgeting	23
Diagram 1: Tasks, authorisation of the People's Council in state budget	29
Diagram 2: People's Council decides state budget estimate	30
Diagram 3: People's Council reviews state budget execution	31
Diagram 4: People's Council reviews and liquidate state budget	32



PART 1

GENERAL KNOWLEDGE OF GENDER, GENDER EQUALITY AND GENDER RESPONSIVE BUDGETING

Photo: UN Women/ Leika Aruga

1.1 BASIC GENDER CONCEPTS

This part briefly introduces some basic concepts on gender. This content helps to clarify the questions: (1) **Why it is important to take gender concerns into account? How to take gender concerns into account? Which actions promote gender equality?**

Question 1. Why it is important to take gender concerns into account?

Concepts to answer this question include:

- Gender and sex
- Discrimination against women
- Gender stereotype

Question 2. How to take gender concerns into account?

Concepts to answer this question include:

- Gender equality
- Gender equity
- Gender sensitivity
- Gender responsiveness

Question 3. What actions promote gender equality?

Concepts to answer this question include:

- Gender analysis
- Gender mainstreaming
- Measures to promote gender equality
- Sex disaggregated information and data

QUESTION 1. WHY IS IT IMPORTANT TO TAKE GENDER CONCERNS INTO ACCOUNT?

GENDER AND SEX

Gender refers to the roles, behaviors, activities, and attributes that a given society at a given time considers appropriate for men and women. In addition to the social attributes and opportunities associated with being male and female and the relationships between women and men and girls and boys, gender also refers to the relations between women and those between men. These attributes, opportunities and relationships are socially constructed and are learned through socialization processes. They are context/ time-specific and changeable. Gender determines what is expected, allowed and valued in a woman or a man in a given context. In most societies there are differences and inequalities between women and men in responsibilities assigned, activities undertaken, access to and control over resources, as well as decision-making opportunities. Gender is part of the broader socio-cultural context, as are other important criteria for socio-cultural analysis including class, race, poverty level, ethnic group, sexual orientation, age, etc.¹

Sex (biological sex) refer to the physical and biological characteristics that distinguish women and men. (see Box 1).

Box 1: Distinction between Gender and Sex	
Gender	Sex
<ul style="list-style-type: none">✓ Describes the characteristics, positions and roles of men and women in social relationships.✓ Gender is socially constructed and formed by socialisation, teaching and learning.✓ Gender relations are culturally specific and differ across regions, countries and historical epochs.✓ Gender is highly fluid and gender identity may change.	<ul style="list-style-type: none">✓ Describes biological and physiological characteristics of men and women.✓ Sex is innate from birth.✓ Sexual binary – male or female is similarly recognized and identified globally✓ Is not immutable.✓ Biological sex does not determine gender

1 The UN Women Training Centre's Glossary; <https://trainingcentre.unwomen.org/mod/glossary/view.php?id=36&mode=letter&hook=g&sortkey=>

DISCRIMINATION AGAINST WOMEN

Discrimination against any person is when they are treated differently to other people and as such they are subject to arbitrary unequal treatment. An example of gender-based discrimination is the son preference within families and a concomitant high rate of sex selective abortion in Vietnam which has resulted in an imbalance in the sex ratio at birth in recent years. Moreover, the lower rate of the school enrolment of girls, women's lower pay rates in employment and the inferior number of female elected people's delegates vis a vis men are all examples of discrimination against women.

Discrimination against girls and women means directly or indirectly treating girls and women differently from boys and men in a way which prevents them from enjoying their rights as full and equal citizens. Discrimination can be direct or indirect. Direct discrimination against girls and women is generally easier to recognize because such discrimination is obvious. For example, in 2018, only 3 out of 18 military, security colleges and universities enrolled female students.² Indirect discrimination against girls and women can be difficult to identify. It refers to situations that may appear to be unbiased but result in unequal treatment. For example, the job criteria for a police officer may have minimum height and weight which women may find difficult to fulfill. As a result, women may be unable to join the police force.

Discrimination may lead to consequences that prevent women from being recognized in the same way as men or to enjoy similar rights and benefits. However, in both family and society, people are not fully aware of neither the manifestations nor consequences of discrimination against women in politics, economics and socio-cultural life or any other aspect of civil society.³

According to Article 1 of CEDAW 'discrimination against women denotes any gender-based distinction, exclusion or restriction which has the effect or purpose of impairing or nullifying the recognition, enjoyment or exercise by women, irrespective of their marital status, on a basis of equality between men and women, of human rights and fundamental freedoms in the political, economic, social, cultural, civil or any other field'.⁴

2 Military Medical University, Military Technical Academy and Military Science Academy <https://kenhtuyensinh24h.vn/?p=38726>

3 United Nations Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW); <https://www.ohchr.org/en/professionalinterest/pages/cedaw.aspx>

4 Ibid

GENDER STEREOTYPES

Gender stereotypes are impractical and limiting attributes assigned to a certain group.

Gender stereotypes symbolize bias, negative awareness, attitudes and assessment of the ability, position and role of women or men. For example, the perceptions that women are not strong enough to be leaders or that men lack child care skills.

Gender stereotypes restrict and hinder both men and women, gender bias often places women in a more detrimental position than men in the family, the workplace and in society. Gender bias, therefore, is the basis by which gender inequality is induced and reinforced. For example, if gender stereotypes are perpetuated by political leaders and by high ranking members of the public service this would inevitably lead to the development of gender biased policy. Gender stereotypes inevitably influence the self-perceptions of women and girls and this can lead to a sense of inferiority, low self-esteem and an inability to demonstrate confidence or ambition.

QUESTION 2. HOW TO TAKE GENDER CONCERNS INTO ACCOUNT?

GENDER EQUALITY

Gender equality signifies that men and women have equal opportunity to occupy any position or societal role, are afforded good conditions and opportunities to develop capacities for the development of both community and family and equally enjoy the achievements and outcomes of that development.⁵

Gender equality does not imply that men and women are the same, but that the enjoyment of the rights and opportunities should be without any restriction based on whether they were born male or female.

Gender equality must be substantive equality, not equality merely on paper or in policy documents. Laws and policies should recognize the difference between men and women and that policy implementation ensures the best conditions for them to participate in equally and enjoy the benefits arising from development.

5 Gender Equality Law, Article 5 [2006]

GENDER EQUITY

Gender equity is the treatment of men and women on equal terms.

Gender equity may include the different treatment of men and women albeit in accordance with the rights, benefits and responsibilities necessary to compensate for the disadvantages caused by circumstance and tradition.

Gender equity is an important criterion for the achievement of gender equality.

GENDER SENSITIVITY

Gender sensitivity is the comprehensive recognition of gender equality manifested into ways of speaking, writing and behaviour toward women and men.

Gender sensitivity can be evidenced through the words we use and apply in everyday situations. Using the appropriate gender sensitive terminology will avoid the neglect or exclusion of gender. For example, it is better to say “male or female learner” instead of “learner”; it is better to write “male or female entrepreneur” instead of “entrepreneur”.

Gender sensitivity encourages and supports the transformation of the ‘traditional’ roles of men and women. For instance, promoting and applying parental leave to men in addition to women’s maternity leave. In other words, gender sensitivity is the appropriate perception of different needs, roles and responsibilities of men and women. It acknowledges that these differences may lead to inequality between men and women in access to and control of resources as well as the participation and enjoyment of the benefits and achievement of economic development, thereby improving or adjusting policies accordingly.

GENDER RESPONSIVENESS

Gender responsiveness is to achieve positive development outcomes for men and women through changing gender norms, roles and access to resources as a key component of project outcomes.

Point to pay attention to: being gender responsive means not neglecting the daily constraints that girls and women are facing through instituting appropriate corrective measures.

Gender responsive policies are not limited to raising awareness about gender but include concrete actions in order to resolve gender inequality issues.

QUESTION 3. WHAT ARE ACTIONS TO PROMOTE GENDER EQUALITY?

GENDER ANALYSIS

Gender analysis is a critical examination of how the differences in gender roles, activities, needs, opportunities and rights/entitlements affect men, women, girls and boys in different situations or contexts. Gender analysis examines the relationships between females and males and their access to and control of resources and the constraints they face relative to each other. Gender analysis should be integrated into all sector assessments or situational analyses to ensure that gender-based injustices and inequalities are not exacerbated by interventions, and that where possible, greater equality and justice in gender relations are promoted.

GENDER MAINSTREAMING

'Mainstreaming a gender perspective is the process of assessing the implications for women and men of any planned action, including legislation, policies or programs, in all areas and at all levels. It is a way to make women's as well as men's concerns and experiences an integral dimension of the design, implementation, monitoring and evaluation of policies and programs in all political, economic and societal spheres so that women and men benefit equally, and inequality is not perpetuated. The ultimate goal is to achieve gender equality'.⁶

6 Report of the economic and social council for 1997 (A/52/3, 18 September 1997) pg. 2

Gender mainstreaming is an essential step to achieve gender equality goals, however, it does not replace stand-alone gender equality interventions. For instance, in addition to setting up the quota to increase female commune leader's participation in training activities, specific targeted measures are required to support and encourage the participation of women with small children.

MEASURES TO PROMOTE GENDER EQUALITY

Measures to promote gender equality are policies to ensure substantive gender equality is achieved when 'equal regulations' fail to address the disparities between men and women in access to decision making positions and roles in Vietnamese society e.g a quota policy for elected female delegates at all levels to promote gender equality.

These measures will be aimed at accelerating de facto equality between women and men that may, in the short term, favour women in addressing a gender imbalance.

SEX-DISAGGREGATED DATA

Sex-disaggregated data is data that is cross-classified by sex, presenting information separately for men and women, boys and girls. Sex-disaggregated data reflect roles, real situations, general conditions of women and men, girls and boys in every aspect of society. For instance, the literacy rate, education levels, business ownership, employment, wage differences, dependents, house and land ownership, loans and credit, debts, etc. When data is not disaggregated by sex, it is more difficult to identify real and potential inequalities. Sex-disaggregated data is necessary for effective gender analysis.⁷

7 UNICEF, UNFPA, UNDP, UN Women. "Gender Equality, UN Coherence and You"; UNESCO (2003) Gender Mainstreaming Implementation Framework. <https://trainingcentre.unwomen.org/mod/glossary/print.php?id=36&mode=letter&hook=S&sortkey=&sortorder=&offset=0>

1.2 KEY GENDER ISSUES IN VIET NAM AND THE DETERMINANTS

HEALTH CARE

- Imbalance sex ratio at birth
- High rate of adolescent abortion
- Inadequate health care service quality
- Difficult access to reproductive health care service in mountainous and remote regions
- Child and consanguineous marriages in ethnic minority and mountainous areas severely affect reproductive health and lineage conservation
- Gender based violence and sexual abuse against women, girls and boys

EDUCATION AND VOCATIONAL TRAINING

- Access to education by children in ethnic minority areas, especially girls, people with disabilities and migrant groups is fraught with difficulty
- Women often participate in short-term and traditional vocational training whereas jobs under these categories offer low income or make it difficult to access decent employment
- A gender gap exists with respect to entry into academic specialisms. Women are more likely to enroll in Education majors such as early childhood and primary education while men tend to focus on engineering and construction
- The percentage of women with a postgraduate qualification is much lower than that of men, especially at the level of PhD candidature or achieving the academic ranks of Associate Professor and Professor in tertiary education

LABOUR, EMPLOYMENT AND SOCIAL PROTECTION

- High percentage of female workers but women are the majority in the informal sector or unskilled and in vulnerable jobs
- Employment opportunities of females are limited, particularly in new areas such as information technology or automation
- Technical and vocational training levels of women is lower than those of men
- Women mainly focus on low-paid, low-quality jobs and are paid less than men for the same work of equal value
- Women are mainly responsible for unpaid productive work in the home work that hinders them in improving their professional skills, changing their livelihood activities as well as limiting opportunities for career development and better income generation activities
- There are few social protection services for women and girls in the informal sector where constitute the majority of workers
- The lack of care services for the aging people increases caring burden for female members in the family



Photo: UN Women Viet Nam/ Nguyen Thi Thuy Hang

LEADERSHIP AND MANAGEMENT

- Low percentage of women at leadership and management positions in the whole political system at both national and provincial levels
- Women mainly assume deputy-level positions and have few opportunities to assume strategic, decision-making and influential positions
- Female leaders tend to focus on social affairs and organizations/ associations/unions whereas male leaders focus more on economic, investment, financial areas
- Gender norms and stereotypes influences perceptions of women's leadership and management capacity
- Discrimination leads to disadvantages for women in leadership and management activities such as gender specific regulations on retirement age, training and personnel appointment

DETERMINANTS OF GENDER INEQUALITY

- Practices and customs, gender norms and stereotypes on the roles, responsibilities and capacities of males and females
- Limited societal awareness of gender equality both in public and private arenas is compounded by little commitment or awareness demonstrated by leaders with respect to gender equality evidenced by the lack of practical and effective solutions through which to address gender inequality
- Gender mainstreaming in policy making and its implementation by agencies has been less than effective
- Limited capacity of the governmental agencies with respect to gender mainstreaming and a shortage of staff working on gender equality and the advancement of women
- Irregular and poor monitoring of gender-related policies

1.3 CONCEPTS ON BUDGET AND BUDGET PROCESS

STATE BUDGET

State budget is all the revenues and expenditures of the State which are estimated and implemented in a certain time and decided by the state authority in order to ensure the implementation of state functions and tasks.

- Revenues of the state budget are the revenues from socio-economic activity which are mainly from tax.
- Expenditure of the state budget is the spending and expenses to maintain the operation of the state body and state functions in the market economy.

The state budget reflects the economic relations between the State and other entities including enterprises, organisations, households and individuals in planning, allocation and use of the largest centralized monetary fund of the state.

The objectives of planning, allocating and using state budget are to meet the needs associated with the implementation of the state functions and tasks in each specific time period.

The state budget reflects the selection of priority areas within the socio-economic development plan. Therefore, there must be a strong coordination between state and the participation of the people, civil organizations and enterprises in developing a socio-economic development plan and budget.

BUDGET SYSTEM

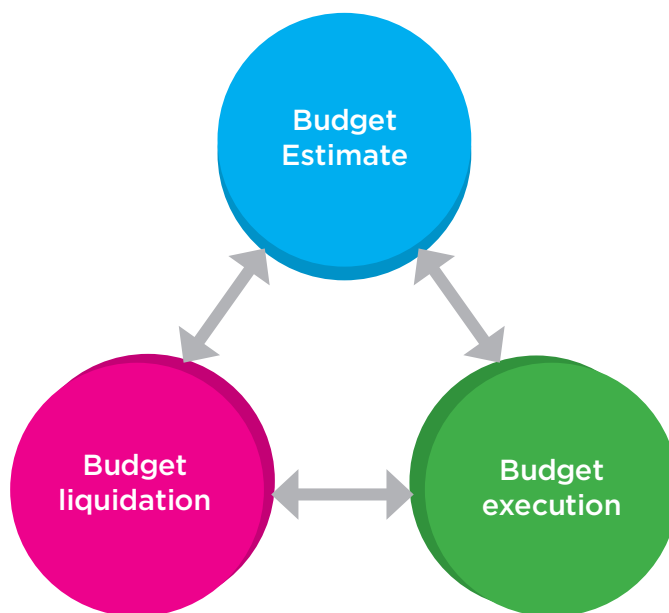
The State is responsible for the state budget (the Government and provincial authorities at all levels) through state functional agencies (financial agencies, state treasuries, tax, customs agencies etc.).

The state budget consists of the national and provincial budgets. Provincial budget includes budgets of provincial authority levels: province, district and commune.

BUDGET PROCESS

A budget process comprises of three consecutive sections: budget estimate (including budget estimate preparation and decision); budget execution and budget liquidation /budget final account preparation (Figure 1).

Figure 1: Budget process

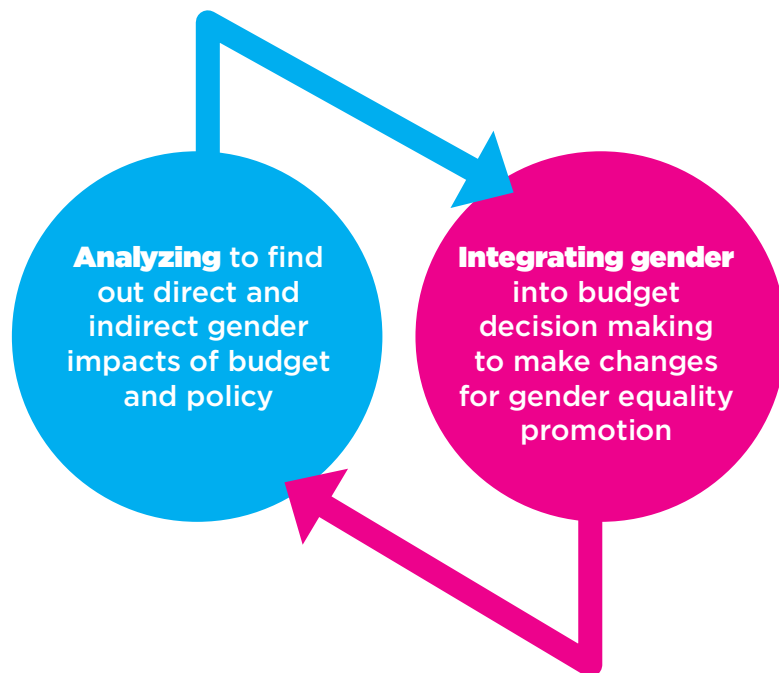


1.4 CONCEPT OF GENDER RESPONSIVE BUDGETING

GENDER RESPONSIVE BUDGETING

- Is a process of planning, approving, implementing, monitoring and auditing budget that takes gender analysis and gender issues into consideration. Specifically, it includes a gender impact analysis of the policies and budget and integrates gender issues into budget decision making with the ultimate goal to advance gender equality (Figure 2).
- Gender responsive budgeting includes the implementation of a series of activities to ensure that state budget can promote gender equality. GRB is implemented through various tools depending on concrete contexts and objectives.

Figure 2: Gender responsive budgeting



Box 2: Characteristics of gender responsive budgeting

- Gender-responsive budgeting seeks to ensure that the collection and allocation of public resources is carried out in ways that are effective and contribute to advancing gender equality and women's empowerment.
- It should be based on in-depth analysis that identifies effective interventions for implementing policies and laws that advance women's rights.

It provides tools to assess the different needs and contributions of men and women, and boys and girls within the existing revenues, expenditures and allocations and calls for adjusting budget policies to benefit all groups.

Gender responsive budgeting is an effective policy tool to implement the country commitments on gender equality and the empowerment of women.

Objective of the implementation of gender responsive budgeting is to promote gender equality (Box 3).

Box 3: Gender responsive budgeting is to:

- Change budget allocation structure and policy so that resources will be used with the aim of achieving gender equality;
- Assess the budget impact to socio-economic development toward women and men to adjust the budget allocation accordingly.

1.5 LEGAL FRAMEWORK FOR GENDER RESPONSIVE BUDGETING

Box 4: Regulations on gender equality in State Budget Law 2015

Principles on state budget management

“Ensuring the prioritization of budget allocation for the implementation of the Party and the State’s policies in each period of economic development; hunger eradication and poverty reduction; policies for ethnic minorities; implementation of gender equality goals; development of agriculture, rural areas, education and training, health, sciences, technologies and other important policies”

(Clause 5, Article 8)

Principles for state budget estimate

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

(Clause 1, Article 41)

In summary, from a gender perspective, the 2015 State Budget Law specifies:

- Implementation of gender equality goal is one of the management principles of the state budget;
- Implementation of gender equality goal is one of the criteria for making annual state budget estimate.



Photo: UN Women Viet Nam/Nguyen Thi Thuy Hang



PART 2

TASKS AND AUTHORISATION OF PEOPLE'S COUNCIL IN THE BUDGET PROCESS

Photo: UN Women Viet Nam/Le Tan Thanh

2.1 DECISION AND MONITORING FUNCTIONS OF THE PEOPLE'S COUNCIL

2.1.1 DECISION FUNCTION

*Which content does the People's Council decide on?*⁸

- Socio-economic development plan; development schemes, plans, measures related to the fields of economics, education, health, national defense and security and urban development...;
- Special resolutions;
- State budget of the city/province.

How does the People's Council decide?

- By the resolutions on the above-mentioned content;
- Considering these resolutions as the basis from which to monitor the implementation and decision-making for the following year, such as adjust priorities and re-allocate resources for the following plan and fiscal year.

However, it should be noted that at present, resource allocation to policies is primarily made by People's Committees and sectoral Departments. For provinces where budget mainly depends on the allocation from higher authority levels, these decisions still depend on centrally allocated resources.

2.1.2 MONITORING FUNCTION

*What does People's Council monitor?*⁹

- The compliance with the Constitution and law in provinces.
- The implementation of the resolutions by the People's Council.
- Activities of the Standing Board of the People's Council, People's Committee, People's Court, People's Procuracy at the same level; other Boards of the People's Council at the same level.
- Legal normative documents of the People's Committee at the same level and the documents of the People's Council at lower level.

8 Article 19, Article 26, Article 33 - Law on organisation of the local administrations 2015.

9 Clause 8 Article 19; Clause 4 Article 26; Clause 7 Article 33; Clause 5 Article 47; Clause 4 Article 60 - Law on organisation of the local administrations 2015.

*How does the People's Council monitor?*¹⁰

- The People's Council performs its monitoring authorisation at the meeting sessions of the Council and based on the monitoring activities of the Standing Board, other Boards, groups of delegates and delegates of the People's Councils.
- The People's Council decides the monitoring contents at the request of its Standing Board and based on the suggestions from other Boards, groups of delegates, delegates, the Committee of Viet Nam Fatherland Front at the same level as well as comments, suggestions from provincial voters.

Box 5: Monitoring activities of the People's Council

1. Review reports of the Standing Boards of the People's Councils, People's Committees, People's Procuracy, civil judgment-executing agencies at the same level and other reports.
2. Review the responses to the questions.¹¹
3. Review the decisions of the People's Committees at the same level, the resolutions of the People's Councils at lower level with indication of contravention to the Constitution, laws, legal documents of higher-level state agencies, resolutions of the People's Councils at the same level.
4. Thematic monitoring.
5. Obtaining a vote of trust for the incumbents elected by the People's Council.¹²

10 Article 87, Law on the organisation of the local administrations 2015.

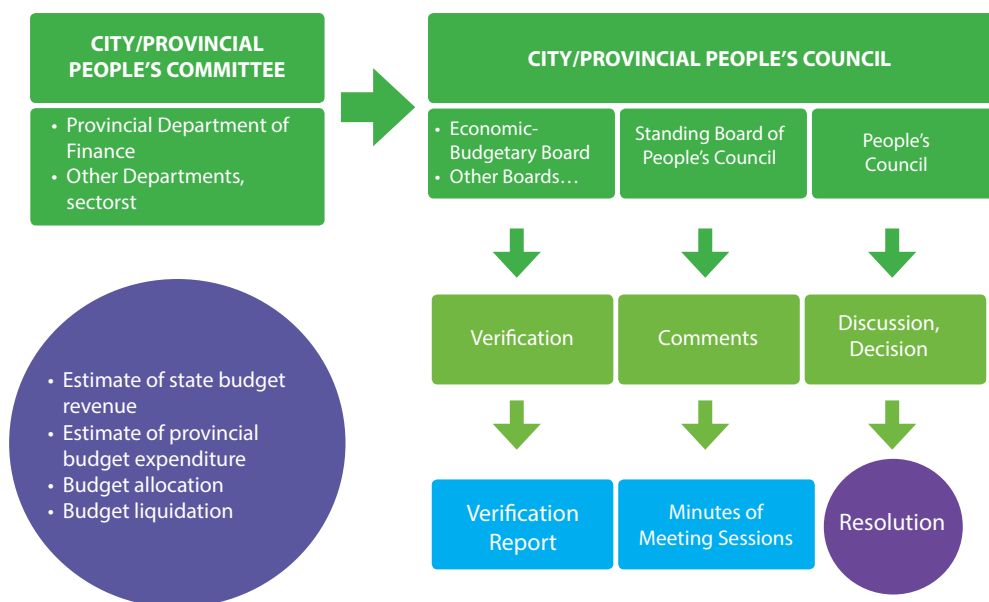
11 As stipulated in Clause 1, Article 5 of the Law on the organisation of the local administrations 2015.

12 Article 57, Law on the monitoring activities of the National Assembly and People's Council 2015.

2.2 TASKS, AUTHORISATION OF THE PEOPLE'S COUNCIL IN STATE BUDGET

Diagram 1 below provides an overview of the decision-making and monitoring authorisation of the People's Council at provincial level in the area of budget and finance in the locality. People's Councils at district and commune levels have the same roles, however, there is a difference in comparison with the level of People's Committees and Departments; and Socio-Economic Department instead of Economy and Budget Division. In each stage of budget process at the locality, the People's Council, Standing Board of the People's Council, Economy and Budget Division at provincial level or Socio-Economic Department (at district and commune levels) will have different roles.

Diagram 1: Tasks, authorisation of the People's Council in State budget



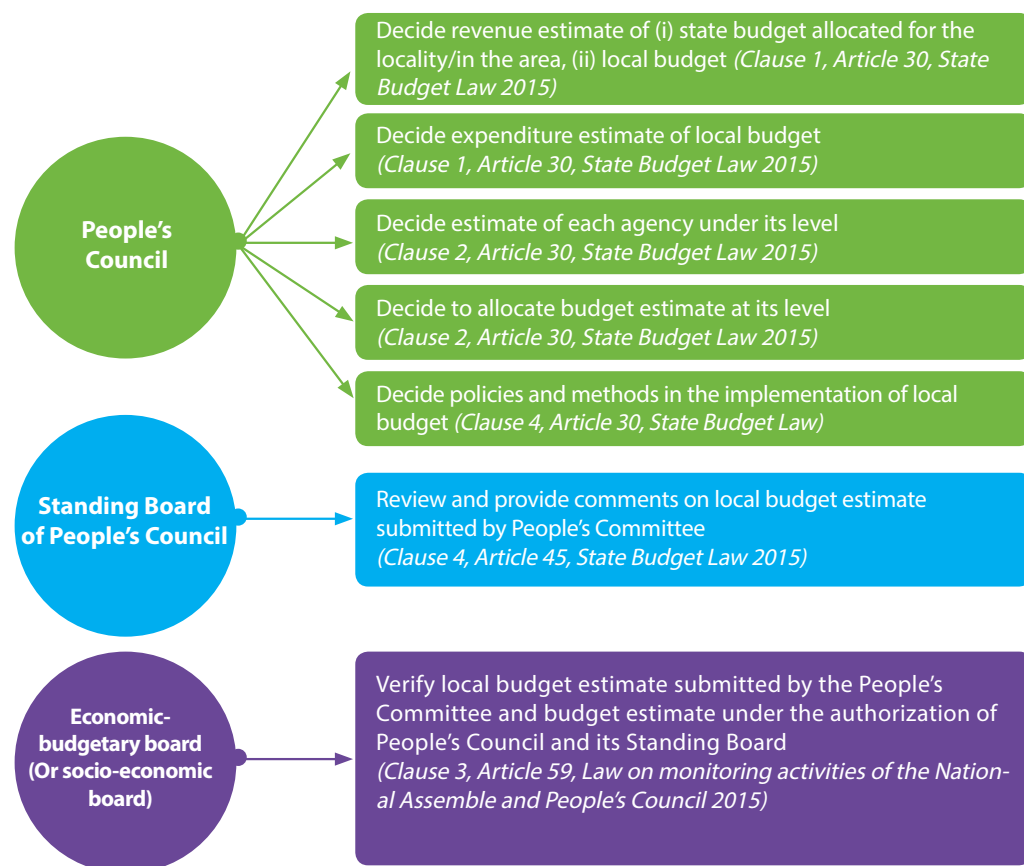
2.2.1 ROLE OF PEOPLE'S COUNCIL IN REVIEWING AND DECIDING STATE BUDGET ESTIMATE

In the process of making and determining the state budget estimate, the People's Council and its agencies play an extremely important role. Each agency performs specific tasks related to the decision of local budget revenue, expenditure estimates and allocation. Diagram 2 below introduces the authorisation of the People's Council, Standing Board of People's Council and Economy and Budget Division (or Socio-Economic Department)

in decision of state budget estimate as regulated in State Budget Law (2015) and Law on Monitoring Activities of the National Assembly and People's Council. Relevant contents are also stipulated in the Law on Organization of Local Government (2015) with details at each level (city/province; district; ward/town/commune).¹³

Notes: Economy and Budget Division (at city level) or Socio-Economic Department (at district, commune level) shall chair the verification; other Departments such as Culture-Social Affairs Department, Municipal Department, Legislation Department at city level, Legislation Department at district and commune levels coordinate with Economy and Budget Division or Socio-Economic Department to verify state budget estimate in necessary case.

Diagram 2: People's Council decides state budget estimate



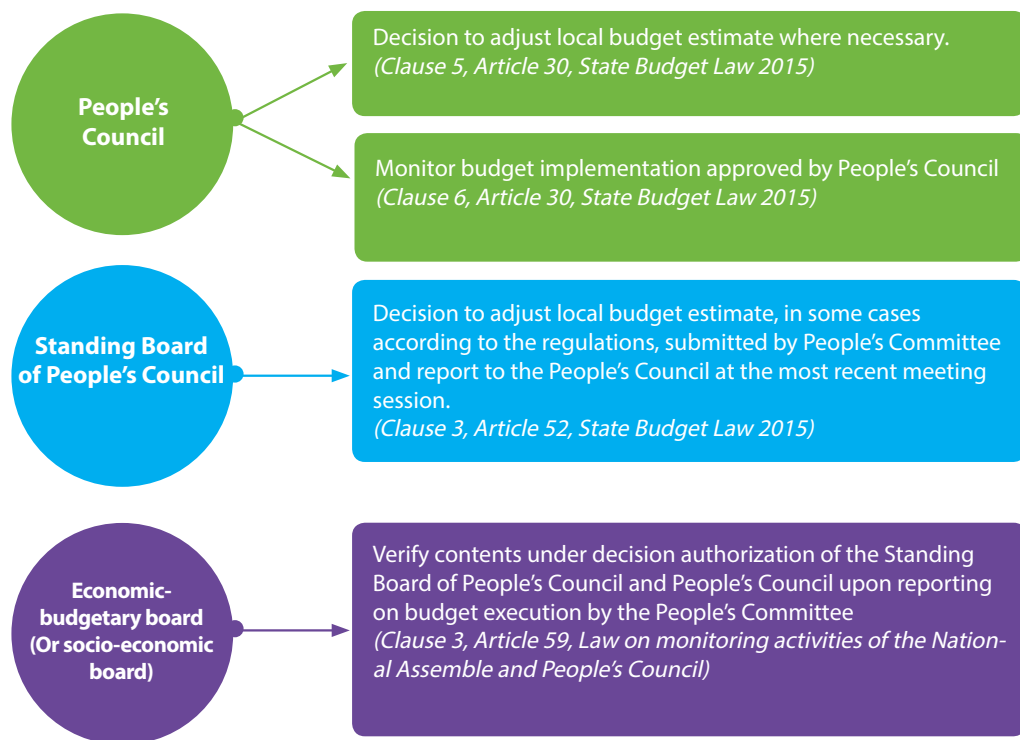
13. Refer to Clause 3, Article 19; Clause 2, Article 26; Clause 4, Article 33; Clause 3, Article 61 and Clause 3, Article 68 in the Law on organization of local government 2015.

2.2.2 THE ROLE OF THE PEOPLE'S COUNCIL IN REVIEWING STATE BUDGET EXECUTION

In the process of state budget implementation, the People's Council and its agencies have specific roles and accountabilities. The Economic-Budgetary Board or Socio-Economic Board plays a similar role as in the stage of state budget estimation, which is to chair the verification of the contents under the authorisation of the Standing Board of People's Council and the People's Council upon a report by the People's Committee on budget execution.

Diagram 3 introduces state budget authorization of the People's Council, Standing Board of People's Council and Economic-Budgetary Board (or Socio-Economic Board) in review and the implementation of state budget as stipulated in State Budget Law (2015) and Law on monitoring activities of the National Assembly and People's Council (2015). Relevant contents are also regulated in the Law on organization of local government (2015) with details at each level (city/province; district; ward/town/commune).¹⁴

Diagram 3: People's Council reviews state budget execution

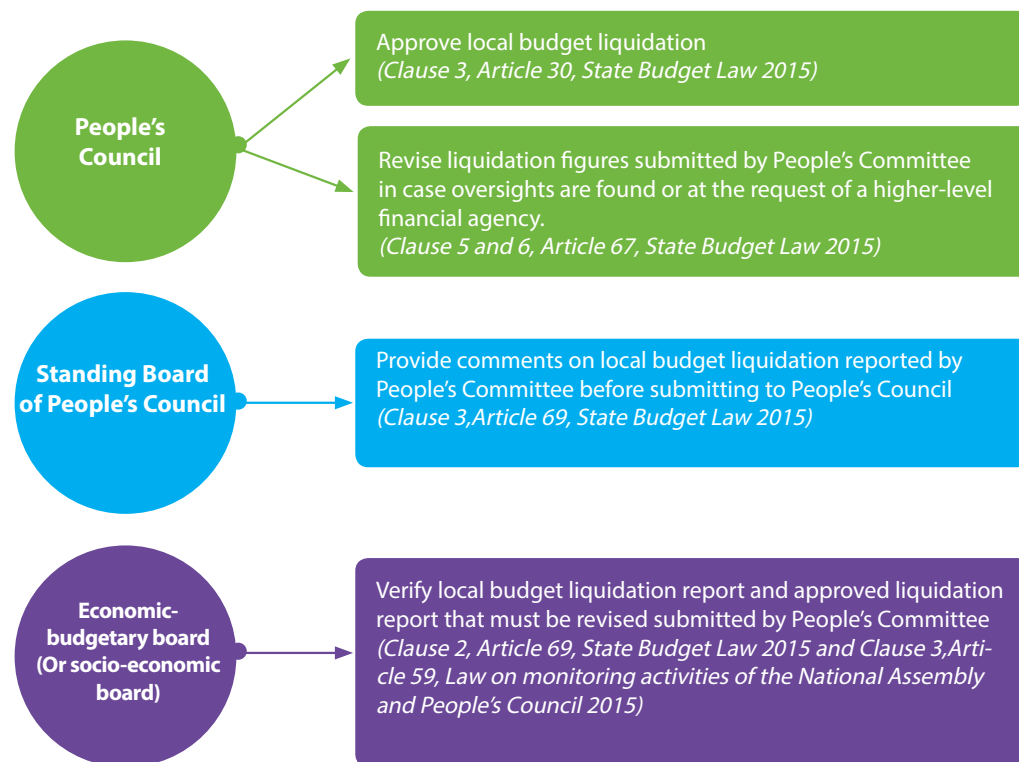


14. Refer to Clause 3, Article 19; Clause 2, Article 26; Clause 4, Article 33; Clause 3, Article 61 and Clause 3, Article 68 in the Law on organization of local government 2015.

2.2.3 THE ROLE OF THE PEOPLE'S COUNCIL IN REVIEWING AND DECIDING STATE BUDGET LIQUIDATION

The People's Council, its Standing Board and other agencies have specific roles in reviewing and deciding on state budget liquidation. Economy and Budget Division or Socio-Economic Department plays a similar role in the stage of state budget estimation, specifically to chair the verification of local budget liquidation. Diagram 4 introduces the responsibilities of the People's Council, Standing Board of People's Council and Economic-Budgetary Board (or Socio-Economic Board) in the review of the state budget liquidation as stipulated in State Budget Law (2015) and Law on monitoring activities of the National Assembly and People's Council (2015). Relevant contents are also regulated in the Law on organization of local government (2015) with details at each level (city/province; district; ward/town/commune).¹⁵

Diagram 4: People's Council reviews and liquidate state budget



¹⁵ Refer to Clause 3, Article 19; Clause 2, Article 26; Clause 4, Article 33; Clause 3, Article 61 and Clause 3, Article 68 in the Law on organization of local government 2015.



PART 3

GENDER ANALYSIS AND GENDER MAINSTREAMING IN THE ACTIVITIES OF THE PEOPLE'S COUNCIL

Photo: UN Viet Nam/Aiden Dockery

3.1 GENDER ANALYSIS IN POLICY PROMULGATION OF THE PEOPLE'S COUNCIL

3.1.1 IDENTIFY GENDER ISSUES

Why gender issues need to be identified?

- To identify gender gaps or gender inequality issues as the basis for integrating gender in policy analysis.
- To collect evidence and recommend measures to minimize negative impacts of policy on women or men with the ultimate goal being gender equality.

How to identify gender issue?

First, collecting sex disaggregated data in a specific field

- These are quantitative data in number or percentage. Collecting sex disaggregated data, a particular field is the most important requirement to identify the level of gender disparity. For example, what is the rate of women and men accessing credit in a province within a specific period, or the dropout rate of lower-secondary school boys and girls in remote and disadvantaged areas within a certain period?
- Currently, data are not always disaggregated by sex and thus, hinders gender analysis.

Second, learning about the disparity between men and women, their participation, access to resources and representation in decision making in a particular field.

- In order to do this, it is necessary to answer the following questions: What is the disparity? What is the extent of disparity? Why is there a gender disparity, what are the causes and factors that induce and affect the disparity?
- This information could be further deepened and better clarify the above data or the percentage of men, women, boys and girls.

Where is the information source from?

- From the materials of people's elected offices such as reports, statements, drafts, general materials, researches for the delegates.
- Socio-economic reports from the People's Committees, reports from specialized agencies in provinces and thematic reports.
- People's opinions, inquiries, remarks in interactions with voters, face-to-face meetings, through request letters raised by local people and relevant stakeholders and the mass media...
- Materials from specialists, research institutions, in-country and international organizations.

3.1.2 POLICY IMPACTS ANALYSIS ON MEN AND WOMEN

Why we need to conduct policy impacts on men and women?

- Policies affect men and women differently, even if policies are gender neutral. It is because women and men often perform different roles and types of work, as well as differential access to and control over resources, for example, time, access to information and voices in decision-making...
- Impact analysis of the policy helps to identify gender issues which emerge during policy implementation. This allows us to measure and assess policy effectiveness from gender perspectives as policy effectiveness can affect men and women differently.
- Gender impact analysis of policies will provide evidence for policy adjustment (for policies under implementation or being developed), and to select the most appropriate policy options for both men and women.

How to analyse the impact of policy on men and women?

Policy analysis is implemented through the answer to specific questions:

- To what extent do men and women benefit from policy implementation in reality? How does policy implementation create positive (or negative, if any) changes to the lives of men and women?
- What are men and women's advantages in access to and benefit from the policy specifically?
- What are men and women's difficulties, challenges in access to and benefit from the policy specifically? Especially for disadvantaged women such as migrants, the working poor and the disabled.

In addition to the above questions, the gender impact of the policy can be identified through:

- A review of the plans of Department, Committees and Sectors to see if gender issues are considered in those documents?
- Indicating whether sex disaggregated data is collected and analyzed when they mention gender inequality issues in policies and services developed and provided by the departments and sectors?
- Clarifying if the assessment of programs and projects analyze the benefits for women and men?
- Review budget spent on activities toward the advancement of gender equality by departments and sectors?

Box 6: Suggestions to analyze supporting policy for the development of enterprises in Ho Chi Minh City

In Ho Chi Minh City, there are many supporting policies for the development of enterprises in the city area such as investment incentive policies, policy programmes to support production space, and to encourage the application of new technology and innovation in small and medium enterprises. Those policies support enterprises to develop their efficiency and create “seed capital” for the business of enterprises. However, the number of enterprises receiving the support is still very limited.¹⁶

Suggested questions to analyze policy impacts to women-owned and men-owned enterprises:

- What is the number of women-owned and men-owned enterprises that are the target of those policies? What are the differences between women and men owned enterprises in benefiting from these policies?
- What are the difficulties and challenges of women-owned enterprises in accessing policies in support of enterprises? Why are there these differences?
- What are differences in changes made by these policies between women-owned and men-owned enterprises and the benefits from the policies in terms of revenue and labour source)?
- How different are the impacts on male and female workers in enterprises that benefit from these supporting policies? Why? Is there any difference between the changes in women-owned and men-owned enterprises?

16. Ho Chi Minh City People's Committee, Report on verification and assessment of implementation results of the Resolution of the City People's Council on 2016 Socio-Economic Development Plan as well as focus tasks and solutions of 2017

3.1.3 CONSULTATION ON GENDER ISSUES

Why is consultation needed?

- Women and men have different needs, roles and experience; thus, their interest in policy derive from a different perspective and experience. The consultation provides information to the policy makers and officials in charge of policy implementation and monitoring with the aim to develop and amend policies that meet the expectations and specific conditions of women and men.

How to consult?

Based on the identification of gender inequality issues and policy impacts on men and women as mentioned above, the consultations with women and men are:

- What are their needs in the consulted issues?
- How will their concerns be addressed, with the aim of advancing gender equality promotion for instance, focusing on women's participation in policy and program implementation; supporting policies to promote women in the labour market and income generation activities for women; reducing women's time for unpaid care work?
- What are the outcomes resulted from policies for each different target groups (ethnic minority women and men, migrant group and the poor)?
- What are the advantages and difficulties in access to policies of the targeted beneficiaries?
- To what extent do women and men participate in policy development and implementation?
- What are the comments and suggestions from men, women and other groups for resolving identified issues?

Targeted groups for consultation:

- The people who are directly or indirectly affected and benefit from issued policies, suppliers of related services and those who are responsible for state management.
- Ensuring the participation of both men and women, holding consultation with disadvantaged women and men groups such as the poor, ethnic minorities, aging men and women; men and women with disabilities and, migrant groups.
- Holding separate consultation with female groups can collect more information than organizing a joint consultation with mixed groups.

Note: Depending on specific conditions, consultation could be integrated through concrete activities or holding specialized consultation.

3.2 GENDER MAINSTREAMING IN SOME ACTIVITIES OF THE PEOPLE'S COUNCIL

3.2.1 GENDER MAINSTREAMING IN VERIFICATION

- * Verification is a form of monitoring activity and a directive of the Departments of People's Council.
- * Verification is a very important step in reviewing reports and ensuring that the Resolutions will be promulgated in a thorough, fair and adequate manner
- * Verification reports are the basis for delegates' discussion and consideration for endorsement of the Resolution.

To effectively incorporate gender into verification work, two steps should be taken:

First step, preparation for verification. It is a very important step before organizing a Conference of verification. The Boards of the People's Council shall assign their members to study the draft Resolution, reports and schemes. In the process of studying the documents, the following tasks will be conducted if the delegates need to learn and collect more information:

- Request drafting agency and other concerned agencies to provide materials and present gender inequality issues in the reports and projects in the verification area (the right to request for provision of information as stipulated in Article 99 of the Law on organization of local government).
- Organizing consultation meetings with gender specialists, research and social organizations specialized in verification.
- Making a survey of an actual situation in provinces on gender issues related to the contents of the draft resolutions, reports and schemes.
- Methodizing collected information on gender in preparation for discussion at the Conference of Verification.

Second step, organizing a Conference of Verification. Based on information given by agencies and information collected from the activities in preparation for verification, the Department shall assign (their members or office experts) to develop a draft verification report.

- The Verification report, including specific parts on women and men issues, should outline measures to ensure that the promulgated Resolution will not impact negatively on gender equality.

- Based on the draft verification report, participants shall discuss and agencies who submit the documents shall explain and clarify the issues.
- A quality verification report must clearly state the viewpoints and proposed solutions; offer specific recommendations on additional and amended contents including gender issues discussed during the verification process.
- Finally, the Chair of the Conference of verification shall conclude. In fact, to ensure the Chair will have clear conclusions on gender equality, it will require detailed and careful preparation in collecting and analyzing gender equality information in verification report.

3.2.2 GENDER MAINSTREAMING IN MONITORING WORK

Monitoring activities of the People's Council shall include:¹⁷

- * Review work report of concerned agencies.
- * Review and answer questions, review the Decisions of the People's Committee at the same level, Resolutions of the People's Council at direct lower level and at the same level.
- * Thematic monitoring.

Below are some suggestions on gender mainstreaming monitoring activities of the People's Council:

GENDER MAINSTREAMING IN REVIEWING REPORTS AT MEETING SESSIONS OF THE PEOPLE'S COUNCIL

People's Council shall review the following reports:¹⁸

- Bi-annual and annual work reports of the Standing Board and other Boards of the People's Council, People's Committee, People's Court, People's Procuracy, civil judgment-executing agency at the same level;
- Reports of the People's Committee at the same level: Report group on the implementation of a socio-economic development task, public investment plan; estimates, the implementation of state budget estimates and the liquidation of provincial budget. Report group on settlement

¹⁷ Article 57, Law on monitoring activities of the National Assembly and People's Council 2015

¹⁸ According to the regulations of the Law on monitoring activities of the National Assembly and People's Council 2015

results: settlement of complaints, denunciations, voters' petitions; Report on legal execution in other fields according to legal regulations...

The objectives of gender mainstreaming in monitoring reports are to:

- Identify gender issues related to the contents of the report;
- Request that necessary measures to ensure the incorporation of gender is in the contents of the report.

The checklist below can be used to incorporate gender into monitoring report (Box 7).

Box 7: Gender Checklist

(for reviewing reports on implementation results of the People's Committees at the same level)

Objectives:

To learn how gender aspects relate to the report contents.

Specific questions include:

- Does the report provide sex disaggregated data when analyzing issues? For instance, are number of workers, students been disaggregated by sex?
- If sex disaggregated data are available, is it adequate? What other data should be added?
- Does the report provide analysis on gender difference?
- Does the report analyse causes and factors that have affected a gender issue?
- Are set forth tasks, solutions considering gender difference?
- Is it necessary to have temporary measures (designed for women and men groups)?

Regarding reports on the implementation of socio-economic development, or socio-economic development plans, the following questions should also be considered:

- Does socio-economic development plan analyse and review gender inequality issues through analyses and gender-disaggregated data?

- Are these issues mentioned in specific programmes/policies that aims to address gender inequality?
- Are there orientations for advancing gender equality through specific interventions in different areas in socio-economic development plan?
- Is there an exclusive budget for programmes, activities and projects to address the issue of inequality identified in the process of plan development?
- Is there a budget to support mainstreaming gender in important provincial policies and programmes?
- Are there any gender impacts conducted for important programmes that required a lot of financial resources?

Notes:

- Delegates of the People's Council should request specialized agencies and functional sectors to provide sex disaggregated data and information related to the report content if they are not mentioned in the report.
- For effective discussion and exchange, the delegates should have information from various sources that can be collected from monitoring, verification, interaction with voters, meeting with citizens, gender specialist, research institutions and civil social organizations specialized in gender equality and the advancement of women as well as from the mass media etc.
- Depending on specific report contents, the extent of gender relevance is at different levels but the minimum requirement is to have sex-disaggregated information, data and specific results on gender equality.

GENDER MAINSTREAMING IN THEMATIC MONITORING

Gender issues should be paid attention through thematic monitoring, including:

- Thematic monitoring with different contents, for example, monitoring settlement-related complaints, petitions and report on the issuance of land use right certificate; monitoring the compliance of legal regulations on construction planning. Gender issue is often overlooked in thematic monitoring given the perception that gender is not related to these technical contents. However, it is necessary to confirm that gender issues relate to all areas of activity, therefore, gender should be considered as a criterion in thematic monitoring.
- Separate thematic monitoring on gender equality in some programmes, e.g the programme for sustainable poverty reduction, scheme of payment for additional income for public officials, civil servants and public employees, programmes in prevention and response to sexual harassment on the buses, at bus stops and in parks.
- Monitoring gender issues should not be considered for a stand-alone gender equality or women's issues programme. When gender is integrated in all thematic monitoring, gender impacts on the implementation of all Resolutions promulgated by the People's Council will be inclusive.
- Gender integration in thematic monitoring are particularly important because thematic monitoring is organized more often than monitoring stand-alone gender equality programmes. Moreover, monitoring stand-alone gender equality programmes will not cover all thematic issues where gender is a cross cutting issue. Therefore, it is important to strengthen gender mainstreaming in thematic monitoring.

Box8: Gender Checklist for thematic monitoring

1. Preparation for monitoring

- Are gender issues incorporated in as a monitoring content? Is this reflected in monitoring outlines and plan? For example, in monitoring the settlement complaints, petitions and reports on the issuance of land use right certificates, what is the gender difference in the complaints raised by local people?
- Are sex-disaggregated data related to the monitoring content collected before monitoring?
- Is there any guidance and information on monitoring gender issues relayed to each member of monitoring delegation?
- In the monitoring delegation, are any members being assigned to be gender focal points who will take the leadership and primary responsibility for monitoring gender issues?

2. During monitoring process

- Does the monitoring delegate require relevant stakeholders to provide information and data on related gender issues?
- Are meetings and discussions with beneficiary groups including both women and men, particularly disadvantaged male and female groups?
- Are women's opinions of the constraints, challenges and their petitions collected and fully noted?

3. Monitoring report

- Does the report include gender issues raised during the monitoring (sex-disaggregated data and gender analysis)?
- Are opinions of female and male voters analyzed?
- Do monitoring reports reflect the benefits women and men have gained from the implementation of the Resolutions of the People's Council?
- Are there any findings on the difference between men's and women's groups in access to and benefit from policies and programmes?

GENDER MAINSTREAMING IN PEOPLE'S COUNCIL QUESTIONING

- The People's Council questions the People's Committee and other functional department agencies on gender equality implementation in the areas under the management scope and liability of these agencies.
- Questioning content on existing issues in the implementation of gender equality, requirement of answer on the causes, solutions and liabilities of concerned agencies.

Box9: Suggested gender-related contents/questions for questioning session

1. Request agencies to provide sex-disaggregated data;
2. Require agencies to provide information on gender disparity from the implementation of policies and the following core issues may be focused on:
 - Engagement of men and women in policy development and implementation;
 - Capacity building for women's group during policy implementation;
 - Employment assistance and income generation activities for women during policy implementation;
 - Eliminate gender-based violence issues against women during policy implementation;
 - Reduce unpaid care work and unpaid work for women during policy implementation.
3. Request the provision of information on the advantages and difficulties in the implementation process of policies related to gender.
4. Do programmes, policies and schemes include measures to narrow gender gaps? If yes, what are they? Do these measures have attached allocated funding for the implementation process and what is the actual allocation budget compared with the original plan?
5. Questions on policy impact on men and women:
 - Request agencies to provide information on specific outcomes on women and men which resulted from policy implementation (Information should be collected for men's and women's groups, including sex-disaggregated data).
 - What are the barriers to the engagement and benefiting of women and men? Why?
 - It is important to provide figures, evidence and analysis to clarify whether the policy benefits women and men indifferent ways. The provision of data and analyses is necessary to avoid the assumption that all policies have the similar impact on men and women.

CASE STUDY FOR QUESTIONING

Pilot scheme of additional salary payment for public officials, civil servants and public employees in the state management sector, political organisations, socio-political organisations and public non-business agencies managed by Ho Chi Minh City.

SUMMARY OF THE SCHEME¹⁹

Based on the assessment of the current situation of wage policy and additional income for public officials, civil servants and public employees of Ho Chi Minh City for the period of 2013-2017, the City People's Committee analyzed the limitations such as the current regime of salary grade, step increment and pay scale which does not link to professional qualifications and position. The income of public officials, civil servants and public employees increases mainly based on years of service, they are therefore not motivated to increase efficiency at work. The level of increased income in most administrative and public non-business agencies remains very low, is yet incommensurate with actual average labour productivity of the city and does not meet the cost of living in an expensive urban area like Ho Chi Minh City.

- **Objectives of scheme development:** The development of the scheme aims at ensuring a legal basis for agencies, units under the management of Ho Chi Minh City to pay additional salary for public officials, civil servants and public employees in accordance with the pay rate regulated by the authority for implementation of the specialized mechanism which was approved by the National Assembly.
- **Scope of application:** State agencies, socio-political organisations and public non-business agencies from city to district, ward and commune levels.
- **Subjects of application:** Public officials, civil servants, public employees of state agencies, political organisations, socio-political organisations, public non-business agencies; and unspecialized officials at commune, ward, town levels who are appraised by the authorities as having good performance reviews of their work.

19 Summary from the Draft of Pilot scheme of payment for additional salary for public officials, civil servants and public employees under state management sector, political organisations, social-political organisations and public non-business agencies managed by the City. Ho Chi Minh City People's Committee. 2018

- **Criteria of classification and assessment of public officials, civil servants and public employees:** The scheme proposes criteria with different levels: Excellent and Good execution of tasks.
- **Basis for identification of payment level for incremental income:** (i) Estimate of salary fund by grades, steps and position of the City; (ii) Funding source for salary reform of the City; (iii) Payment level for incremental income.²⁰

Box 10: Gender Checklist
(Pilot scheme of incremental income for public officials, civil servants and public employees)

Before policy promulgation:

- * Why is this a prioritized issue? How does it relate to the promotion of gender equality?
- * Review the following data and information:
 1. What is the ratio of male to female civil servants working in administrative agencies classified by sectors (city, district, ward/communes sectors)? data of 2015, 2016, 2017
 2. What is the percentage of male to female public employees working in public non-business agencies?
 3. What is the rate of men and women who are entitled to pay levels for incremental income (classified by payment levels for incremental income and by administrative and public non-business agencies)?
 4. Which agencies, have a percentage of women who are entitled to higher or lower coefficient of income increment? Why?

²⁰ In 2018: Adjustment coefficient of salary increment for implementation of specialized mechanism in each agency at maximum of 0,6 times compared to the wage by grades, steps and positions. In 2019 and 2020: maximum level is 1,2 and 1,8 times respectively compared to the wage by grades, steps and positions.

Evaluation of policy impacts

1. What is the percentage increase in budget for incremental income? (by 2019, 2020)
2. What is the budget ratio for incremental income for female as opposed to male public officials, civil servants and public employees? (provide specific figures for administrative and public non-business agencies and by city, district, ward/commune sectors)?
3. What are the gender differences identified in the implementation process of this policy? For example, what are the gender differences for civil servants, public employees (such as for male-female teachers, medical doctors, nurses, aid-men, nursing staff/officers...) Why are there differences? What are the solutions for improving the situation improvement?
4. What causes lead to gender gaps in benefiting from this policy for women and men groups, e.g disparity in employment position and working time...?
5. What regulations in the policy affect or are detrimental to men and/or women? What are the solutions to improve situation? For instance, in the of case female civil servants, public employees taking maternity leave,²¹ or civil servants, public employees from Education and Training sector (with high rate of female staff) taking annual summer vacation.

21 Decree No. 91/2017 NĐ-CP dated 31/7/2017 detailing the implementation of a number of articles of the Law on Emulation and Commendation, Article 10, Clause 4 states that: "Maternity leave period as stipulated will be counted for consideration and conferment of emulation titles of "Advanced labourer", "Advanced soldier".

GENDER MAINSTREAMING IN EXPLANATORY ACTIVITY AT SESSIONS OF THE STANDING BOARD OF THE PEOPLE'S COUNCIL

- * To ensure the quality of explanatory activity at meetings of the Standing Board of the People's Council, preparation steps should be well implemented as stipulated in Article 72 of the Law on Monitoring Activity of the National Assembly and People's Council 2015.
- * Based on the consolidation reports of voter opinions, petitions; meetings with citizens; citizens' complaints, reports as well as monitoring, survey results of the Standing Boards, other Boards, delegate groups, delegates of the People's Council, and through the mass media to filter the contents by priority order for issues affecting social protection and people's lives and issues that majority of voters are interested in including gender issues.

Gender issues can be incorporated into explanatory activity at meeting sessions of the Standing Boards of the People's Council in two ways:

Firstly, organise a separate explanatory session on gender related issues, for instance:

- An explanation of the achievements, difficulties and challenges of gender equality in the implementation of the Program for sustainable poverty reduction, a new rural development programme and prevention and response to sexual harassment in the buses, bus stops, parks. A number of concerns to be raised include: a) Has a gender analysis been conducted and the issues of women and men indicated upon assessment of current situation? b) What are the causes of gender issues? c) Have specific measures to address gender issues been proposed? What are the specified achievements for women and men?
- An explanation of the achievements of gender equality in the implementation of programmes, plans, schemes and projects of the cities, districts and wards, communes and towns.

Secondly, gender mainstreaming in explanatory sessions on other issues such as urban management, transportation and land use.

Example: Explanation session on social security, order and safety

- Questions related to security, order and social safety that delegates of the People's Council often address to the People's Committee, provincial Departments, sectors and specialized agencies for clarification such as the prevention and control of criminals, maintaining order in public places, ensuring traffic order and safety, prevention and response to natural disasters and diseases, protection of environment, prevention and response to social evils (drugs, gambling, superstition)...
- In addition to the aforementioned questions, delegates of the People's Council should raise questions with respect to sex disaggregated data and gender information related to social order and safety.
- Below is the brief introduction to the survey results for the implementation of the Scheme of Prevention and response to gender-based violence in Ho Chi Minh City area. Thereby, providing information to the delegates as the basis for raising questions to relevant provincial Departments and sectors.



Photo: UN Viet Nam/Aiden Dockery

Box 11: Case study on gender-based violence

Within the framework of the Scheme of “Prevention and response to gender-based violence in Ho Chi Minh City area toward 2020 with vision to 2030” and the implementation of the Program of “Safe city for women and girls and Ho Chi Minh City area for the period of 2017-2021”, Ho Chi Minh City Department of Labour-Invalids and Social Affairs in conjunction with UN Women have conducted a “Survey on input database for development of monitoring and evaluation framework on prevention and response to gender-based violence, particularly sexual harassment and sexual violence”.

The survey report provided findings which indicated that women and girls did not really feel safe in public places in Ho Chi Minh City, specifically:

- 4 out of 10 interviewees said that they witness sexual harassment/violence acts in forms of actions, words and gestures;
- About 1 out of 5 women said that they had been sexually harassed/violated; and
- About 12% of men engaging in the interview admitted that they had committed acts of sexual harassment within the last 12 months:
 - Public places that are considered unsafe for women and girls are parks, on the streets/lanes, alleys; buses/bus stations/bus stops; bars/restaurants; and public toilets.
 - Awareness, attitudes and an understanding of sexual harassment/violence are limited due to the prevalence of stereotypes and social norms that accept sexual harassment/violence and victim blaming.
 - Factors that made women and girls feel unsafe in public places were primarily related to infrastructure such as poor lightning and the lack of clean and safe public toilets for women.
 - The percentage of victims' that have accessed government support services or entered a police report or legal case remains low.
 - There is lack of coordination between the police and assistance service providers.

(Source: UN Women - DOLISA HCM, Based-line survey, Safe Cities Programme for women and girls for 2017-2020)

SUGGESTED QUESTIONS FOR DELEGATES OF THE PEOPLE'S COUNCIL

Based on collected information related to sexual harassment/violence in public spaces, delegates of the People's Council may raise the following questions:

Gender mainstreaming in the promulgation of Resolution

- The development and promulgation process of the Resolution of the People's Council at all levels are stipulated in the Law on promulgation of legal normative documents (2015). Specifically, for the People's Council at provincial level, this process is regulated from Article 111 to 126; Article 133 to 137 and Article 142 to 143 are for the People's Council at district and commune levels respectively. This process varies among People's Councils at provincial, district and commune levels.
- The guidelines will not go into detail about the process at each level but select important content related to the integration of a gender element within the development and promulgation of the resolution at all 3 levels in general. Hereinafter are guidelines to help delegates thoroughly understand and implement gender mainstreaming in the promulgation of the Resolution of the People's Council.

Suggestions for the consideration of gender inclusivity in the process of development and promulgation of the Resolution of the People's Council

1. Making a request for the development of Resolution (at provincial level)

The gender specific content should be reviewed during the verification process of the statement on the request for development of resolution. Delegates might use the following specific questions:

- Have gender issues been mentioned in the statement of rationale for the development of resolution, the target, scope and background for promulgation of resolution?
- Does the policy impact assessment include a gender analysis? Has sex-disaggregated data been provided in this document?

- Have sex-disaggregated data and gender issues been analysed and collected in the review report on the legal execution or situation assessment of policy issues; synthesis report, explanation report, consolidation report of comments collected from agencies, organizations, individuals and subjects who are under the scope of the policy; As well as the Department of Justice's appraisal report on request for development of the resolution...?

2. Drafting and consulting on the draft Resolution

- Has gender specific content been analyzed and mentioned in the drafting process of the resolution by the chairing agency and organization?
- Has the chairing agency consulted with concerned agencies, organizations including state management agencies of gender equality, Women's Unions and gender specialists? If not, it is necessary to request the drafting agency for this to be actioned.
- Have the responsibilities of the People's Committee in the review, discussion and approval of the submission of the draft resolution to the People's Council, including gender-related content, been seriously implemented?

3. Appraisal of the draft Resolution of the People's Council

- The legal Department and Bureau responsible for appraising the draft resolution of the People's Council (at the same level) should ensure that gender mainstreaming has been conducted in the process in accordance with the regulations of the Law on Promulgation of legal normative documents (2015) and Law on Gender equality (2016). Has this been implemented? If yes, has this been implemented thoroughly? If not, then there should be a request for action.

4. Verification of the draft Resolution of the People's Council

- Has gender issues related to the policy content in the draft resolution been verified and reflected in the verification report of the assigned Board of the People's Council? If not, the Standing Board of the People's Council should make a request to the assigned Board for action.

5. Approval of the draft Resolution of the People's Council

- Has the draft Resolution that the People's Committee presented at the meeting session of the People's Council reflected comments from agencies, organisations related to gender equality, Women's Union and gender specialists? If not, there should be a request for action.



PART 4

GENDER MAINSTREAMING IN THE VERIFICATION AND MONITORING OF STATE BUDGET EXECUTION

Photo: UN Women Viet Nam/Thao Hoang

4.1 BUDGET ANALYSIS FROM GENDER PERSPECTIVE

Gender mainstreaming in the verification and monitoring of state budget execution is a process consisting of many specific activities. One of these activities is budget analysis from gender perspective.

State budget is managed by concrete principles including the principle for the implementation of gender equality goals.²² However, budget estimation, allocation and execution in fact may:

- Not consider gender inequality issues that need to be addressed;
- Not respond to or link with the implementation of gender equality goals at an appropriate level;
- Not make positive changes on gender equality outcomes.

Therefore, when it is essential to identify how a programme or scheme with an attached budget has addressed gender inequality issues in its outcomes, thus, agencies beneath the People's Council need to analyse the budget from a gender perspective.

Objectives

Analysing budget from gender perspective to demonstrate:

- The relevance of budget with identified gender inequality issues, how did budget allocation method and the budget execution contribute to gender equality;
- A understanding of how policy and program implementation impacted on women and men, boys and girls;
- How budget recommendations will contribute to the advancement of gender equality goals.

Method of implementation: 5 concrete steps including:



22 Article 8, State Budget Law 2015 "Principles of state budget management"

Step 1: Situation analysis of women, men, boys and girls as the targets of programs/schemes to identify gender issues that need to be addressed.

Requesting managing and implementing agencies of programs/schemes to provide sex-disaggregated data and relevant research or secondary data²³ to identify gender issues.

Some issues to be considered:

- What is the current situation of gender inequality in target groups and specific areas? What are the most urgent issues?
- What is the policy accessibility of women, men, boys and girls from different groups, including the poor, ethnic minorities, elderly, migrant groups and people with disabilities? Which groups face the most difficulties?

Note: It is important to collect data or evidence to support each of the identified issues.

Step 2: Assess gender responsiveness of proposed programs/schemes.

Some issues to be considered:

- To what extent are gender issues analyzed and mentioned in policy measures/actions? Have gender issues been included, not yet included, or not fully analyzed ? Why?
- What is the impact of these policy measures on specific target groups (men and women, boys and girls) of the programs and schemes. Do they reduce or reinforce gender inequality and why ?

Note: Both groups of policy measures, including gender equality measures (if any) and general policy measures should be considered.

23 For situation analysis: Surveys of General Statistics Office (Population census, Household living standards survey...); Research results of state agencies (Ministry of Labour-Invalids and Social Affairs, Committee for Social Affairs of the National Assembly, General Statistics Office...), research institutes (Institute for Family and Gender Studies, Institute of Sociology...); Reports of international organisations (United Nations Entity for Gender Equality and Empowerment of Women, United Nations Development Programme, World Bank...), social political organisations (Viet Nam Women's Union...) and non-governmental organisations. at national and provincial levels.

For identifying the extent in response to gender of the policy: Socio economic development plan, Poverty reduction strategy, Gender equality strategies and action plan, Country report on the implementation of international convention (CEDAW; sectoral or provincial development plan; policy analysis reports of research agencies and international organisations.

Step 3: Review funding allocation for programs/schemes

Some issues to be considered:

- Is the funding allocation for programs and schemes sufficient to address identified gender issues?
- How is funding allocated for gender equality measures and activities within the scope of programs and schemes? (yes, no; appropriate, sufficient and insufficient);
- How is funding allocated for general measures? (is fund specifically allocated or is gender inclusive to address gender inequality issues?)
- Was the funding misused or has it served to reinforce gender inequality?

Note: Agencies of the People's Council should request that the management and implementation agencies of the programs/schemes to provide concrete information on funding allocation.

Step 4: Monitoring expenditure and service supply

Some issues to be considered:

- How is the budget allocated for activities? Which women's and men's groups have participated in activity implementation? Which groups were less advantaged in participating? Did the budget execution reinforce or address gender inequality? What is the impact of the budget execution on gender inequality?
- Which specific women's and men's groups have been able to access the services? Which of those groups have faced challenges through access to services? What are reasons?
- How do the specific outcomes correspond with the explicit goals related to gender equality? For example, the number of men and women that have benefited from the access to and use of services?

Step 5: Evaluation

Some issues to be considered:

- How did men and women in the target groups benefit from the program/scheme? What is the number and percentage of men and women having access to and benefiting from program/schemes with a budget attached? What were the limitations, if any, on women and men from benefiting from the program/scheme.
- What are the specific policy impacts on men, women, boys and girls of the target groups from the program/scheme with budget attached in specific areas?
- Was there any men's or women's group unable to access or benefit from the program/scheme? Or who had access to but gained limited benefit from the implementation of program and scheme? Why?
- What changes have been made to the program/scheme, with a budget attached, to advance gender equality? To what extent have the identified gender inequality issues been addressed? Did the programme/scheme reinforce gender inequality? Why?

Box 12: Example of 5-step evaluation

5-step evaluation of policy for small and medium women-owned enterprises (SME)

Step 1: Situation analysis. SMEs account for 95.9% of 415.656 enterprises in 2014. Women-owned enterprises accounts for 24.8% of the total SMEs and they work mainly in the service and industrial areas, of which 30% of women-owned enterprises are in the service sector.

Women-owned enterprises face more difficulties in production and business than those managed by men. Female entrepreneurs usually have less access to resources and markets and often more likely to have less knowledge, skills and fewer business networks than male entrepreneurs. In addition female entrepreneurs are confronted with cultural mores that have different expectations/priorities, for example, family care. Thus, this can impact on business performance compared with men-owned enterprises, such as the measurable contribution to state budget through tax, the average income of employees in women-owned enterprises, or the rate of profitability of the enterprises.

Step 2: Policy assessment. The law on support for small and medium-sized enterprises (2017) for the first time defines: "Small and medium-sized women-owned enterprises are an SME with one or more women hold at least 51% or more its chartered capital and at least one woman manages and operates the enterprise" (Article 3). Clause 5, Article 5 regulates: "In cases where many SMEs concurrently satisfy the conditions for support according to the regulations of this Law, SMEs women-owned enterprises and SMEs that employ more female employees will be given priority". These are positive changes in legal regulations to support women-owned SMEs. However, in order to implement these regulations, it is necessary to develop specific support plans for women-owned enterprises and incorporate these plans into general support programs for the development of SME. REFERENCE IN THE FOOTNOTE

Step 3: Review of fund allocation. There is neither a separated fund allocation nor a fund for integrating the goal on supporting women-owned SMEs into general support programs for the development of SME.

Step 4: Monitoring of expenditure and service provision. General support programs for the development of SME Programmes do not provide data with respect to the number of women-owned SMEs receiving support in comparison to men-owned enterprises. Supporting activities were designed generally without taking into consideration the specific needs and characteristics of women-owned SMEs.

Step 5: Evaluation. There is no statistics form/template to consolidate results disaggregated by sex.

Conclusion: The current policies do not produce concrete outcomes that are able to benefit women-owned enterprises. Therefore, there should be appropriate amendment and adjustment. It is necessary to redefine the concept of women-owned SMEs; provide business development services and trainings for female entrepreneurs; provide information on SME related policies and market; regulate the quote rate of women to access supporting resources, loans; and to honour the contribution of women-owned SMEs.

4.2 GENDER MAINSTREAMING IN THE VERIFICATION OF STATE BUDGET ESTIMATE

4.2.1 GENDER MAINSTREAMING IN THE REVIEW AND VERIFICATION OF BUDGET REVENUE

The review and verification of state and provincial budget revenue for the current year, estimates of state and local budget revenues in the specific area for the following year, review specific revenues such as costs, fees, tax, policies of tax exemption, reduction and extension from a gender perspective. It means:

- * Request information from the sex-disaggregated data on revenue, for example men and women's personal income tax;
- * Consider the impact of revenue policies on women's and men's groups?
- * Identify which group will be negatively affected more by revenue policies? Why?

4.2.2 GENDER MAINSTREAMING IN THE REVIEW AND VERIFICATION OF BUDGET EXPENDITURE

- In regard to the estimate of local budget expenditure for the following year, one of the important items to be reviewed and verified is the rationale for the estimate of local budget expenditure. This includes: the situation analysis of local budget expenditure of the current year; the targets on revenue and expenditure assigned by a higher authority for the following year; the requirements on socio-economic development, assurance of national defense and security for the following year; cost norms approved by a higher authority; reports on budget estimate prepared by agencies and units at lower local levels.
- In the rationale section, it is important to collect and include the disaggregated content and data by sex to analyse, review and incorporate gender equality content. Thus, it will ensure gender equality as one of the important principles to plan the estimate of local budget expenditure for following year.
- Reviewing and verifying the estimate of budget expenditure is to check if women and men will benefit from expenditure sources. To what extent have women and men benefitted differently from budget expenditure? Why?

- It is important to identify whether or not the budget expenditure negatively affects gender equality in the short and long terms. In order to ascertain the gender impact from budget expenditure, the following questions should be answered:
 - a. Was a gender analysis conducted in the development of intervention measures or program/scheme interventions?
 - b. What specific activities have been proposed to advance gender equality or minimize gender inequality issues identified in the analysis process?
 - c. To what extent do women and men participate in the activities (both qualitatively and quantitatively), including the level of input into decision making of men and women groups within the activities?
 - d. What are the specific results and impacts on women and men that the program aims to achieve?
 - e. How was the budget allocation to advance gender equality, for example to promote the participation of women and men, been decided? Are there any priorities given in the budget to advance gender equality?
 - f. How has the budget allocation been able to address and identify gender inequality issues during the policy implementation?
 - g. How has the budget allocated for gender equality defined during the policy implementation?
 - h. How many activities have achieved concrete results on gender equality? What is the budget percentage spent for gender equality in comparison with the total budget expenditure for activities?
 - i. Is there any policy to support the disadvantaged groups (for instance, poor women, migrant girls) in allocation of public expenditures?

Box 13: Identifying gender issues?

1. For highway construction projects, agencies might just focus on technical construction specifications rather than the impact on the lives of people living in the vicinity of the roads. For example, how land acquisition affects people's lives and livelihood? Other issues such as employment creation, vocational training, business development for people losing land should be considered from a gender perspective to ensure that the affected target group, especially women's groups, are best compensated and supported.
2. Reviewing the state budget allocation for a project requiring land acquisition and resettlement, it is important to pay attention and identify gender issues and conduct social impact analysis to women and men. In fact, when household representatives are invited to meetings related to resettlement arrangement, men often attend these meetings. During the meetings, men may not pay attention to the practical needs of women such as access to health services, schooling; employment opportunities in the new resettlement area and child road safety when highways run through residential areas. **It is important to note that that the men's ideas of what is necessary may not necessarily be representative of the needs and concerns of all household members.**
3. Childbirth, family duties and raising children are considered to be a woman's responsibility and this work takes up a lot of their time. Moreover, these are unpaid activities but play an important role in the physical reproduction of the Vietnamese labour force. However, the fact that women play the major role in unpaid productive work in the home have often limited women's opportunities and capacity to develop their full potential and participation in socio-economic activities outside of the home. Thus, when reviewing program/scheme on infrastructure development and essential public services, including education and health services, it is important to consider the unpaid family care work issues of women. This means that when the budget is allocated to a specific activity, it is important to ensure that its implementation will not reinforce gender inequality or negatively impact on the participation of women in social and economic activities.
4. In the case of renovation projects for bus stations and bus stops, agencies might just focus on the specifications of the facilities without considering the construction of public toilets for users of public transportation. This affects and restricts the use of public transportation by women and girls.

4.3 GENDER MAINSTREAMING IN THE MONITORING OF BUDGET IMPLEMENTATION

Monitoring budget implementation includes: monitoring the allocation and assignment of the budget estimate, monitoring the adjustment of the provincial budget estimate and monitoring the implementation of the state budget. What are the identifiable gender issues in monitoring budget implementation?

There are two scenarios:

First is, in the verification process of the estimate of the budget expenditure in the previous phase, gender-related contents were verified from a gender perspective. In this scenario, the monitoring of budget implementation should consider the following:

- Has budget implementation complied with requirements to address gender inequality issued that were verified for the estimate of budget expenditure? (review suggested questions above); Were information on the participation, indicators and results from gender perspective collected?
- During the verification of expenditure estimate, were gender-related issues analyzed and considered? What was the level of budget allocation in reality?
- Which activities and budget lines need to be adjusted to ensure that women and men will equally benefit and participate from the activities?
- Request to provide sex-disaggregated data.

Second is, in the verification process of budget expenditure estimate, gender issues have not been given attention or identified, therefore the monitoring of budget implementation should:

- Review if there are any gaps in the participation of men and women as well as beneficiary level for women and men of both the program and policy. To do this, it is important to use sex-disaggregated data or secondary data such as available gender analysis in this area.
- Adjust activities and budget to ensure that the implementation of program and policy will provide optimum benefits to women and men.

Box 14: Assumption and reality

Wrong assumption

People often think that program and policy does not discriminate on the basis of gender, meaning that women or girls and men or boys will benefit equally from the policy/program implementation.

Reality

Program and policy that fails to take the different needs and difficulties of women and men into account in the process of the policy and program implementation will not provide equal benefits to women and men. Due to cultural barriers and social norms, women will invariably experience limited participation and benefit compared to men even when opportunities are made equally available to women and men.

Example: The People's Council approves a budget estimate in which an xx percentage of total annual budget expenditure is reserved for education and another yy percentage is targeted for health. The monitoring should focus on analyzing how the expenditure amounts for the education and health budget were actually spent. What are positive and negative impacts arising from budget expenditure on women and men, girls and boys? What is the percentage participation of men and women? What is the percentage of women and men benefiting from programmes? Were gender inequality issues identified when analyzing the access to policies of target groups, such as poor, female and male migrants, poor women, women with disabilities?

Example on monitoring budget implementation

The Resolution on the revision of tuition fees was approved by Ho Chi Minh City People's Committee, tenure IX, at the 12th meeting session on 07/12/2018. According to the Resolution, tuition fees for kindergarten, lower-secondary and public complementary lower-secondary education in two district groups 1 and 2²⁴ were revised as follows:

24 Group 1: Students from schools in Districts 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12; Bình Tân, Tân Bình, Tân Phú, Phú Nhuận, Gò Vấp, Thủ Đức, Bình Thạnh Districts which are inner city wards

Group 2: Students from schools in Củ Chi, Hóc Môn, Bình Chánh, Nhà Bè, Cần Giờ Districts which are suburban

	Currently tuition fee		Proposed tuition fee for revision	
Education level	Group 1	Group 2	Group 1	Group 2
Kindergarten	200.000	140.000	200.000	120.000
Lower-secondary, Complementary lower-secondary	100.000	85.000	60.000	30.000

The Division of Finance and District People's Committees shall balance the budget source to allocate additional funds to schools due to the revision of tuition fee policy. Proposed revenue collected from the tuition fee from students in 2019 is VND159.974 million. The new tuition policy has been reinforced since 01 January 2019 which will applied across 9 months/school year.²⁵

In order to clarify the impact of budget expenditure from a gender perspective, the monitoring of the People's Council should pay attention to how school boys and girls will benefit from this policy. Questions raised during monitoring process include:

- What is the number of students (by educational level) who are benefited at the beginning and at the end of the school year, disaggregated by sex?
- What is the number of students increased or decreased in a school year, disaggregated by sex?
- Which education level has higher number fluctuation (increase/decrease)? In which what is number fluctuation for boys and girls?
- What are the causes of the fluctuation? Especially among school girls, students from economically disadvantaged households in group 2, disaggregated by sex?
- For school boys and girls to benefit equally, what policy adjustment needs to be made?

25 Resolution of Ho Chi Minh City People's Committee No. 25/2018/NQ-HĐND, dated 7/1/2/2018.

Monitoring the revision of local budget estimate:

The People's Council revises the local budget following the request from a higher level of the administration or will be proactive in taking action in an appropriate specific case. When the expected revenue amount does not meet the estimate, some expenditure items or estimates of lower level agencies/provinces must be revised.

The adjustment of the budget estimate should consider:

- Has the issue of gender inequality been promoted and addressed in the original plan?
- Is it necessary to revise budget to ensure the effectiveness of interventions from gender perspective?

In many cases, it is important to conduct a gender impact assessment to collect specific and accurate evidence on the effectiveness of intervention. This is considered to be one of the most common and useful methods to support decision making on budget estimate revision.

4.4 GENDER MAINSTREAMING IN THE VERIFICATION OF BUDGET LIQUIDATION

The State budget liquidation is the final stage of the allocation and use of public resources. It should analyze how gender equality, as one of the important targets and policy priorities, has been implemented. Has the budget allocation and use brought equal benefit to both women and men? It is necessary to specifically review the following:

- * Did budget allocation and use comply with the approved plan? Even expenditures, in accordance with regulations and plans, need to also be reviewed if they really promote and address gender inequality issues. What are the specific results?
- * To ensure that sufficient sex-disaggregated information and data are available in the process of the verification of budget liquidation. To prove that the budget for expenditure is of equal benefit to both men and women and practical data on the gender participation and benefit to men and women should be provided. A general narrative and lack of proven data will not offer the factual underpinnings necessary to support claims that budget expenditure benefits women and men equally or advances gender equality.

Box 15: Examples of criteria for assessment of gender responsive budgeting

1. Participation of women and men in the process of development and implementation of program and policy;
2. Specific benefits that program and policy has brought changes to women and men;
3. Employment assistance and income generation for women and men;
4. Capacity development for women;
5. Improve the quality of women's time use, for example by reducing the unpaid care work undertaken by women.

Criteria 1, 2 and 3 are to measure the level of participation and benefit for men and women through data, analysis and assessment. Criteria 4 and 5 aim at women's issues on capacity development and reduction of housework burden – a persistent inequality negatively affecting women's participation in economic activities and leadership role.

CASE STUDY

Liquidation Report of the Scheme of Vocational Training for Rural Labourers in Province A for the period of 2011-2015

	Plan (million dong)	Implementa- tion (million dong)	Implementa- tion against plan (%)
Communication, counseling, survey and training for officials <ul style="list-style-type: none"> Communication and counseling on vocational training and employment for rural labourers at districts and towns. Renovation of the curriculum on vocational orientation in lower and upper-secondary schools. Need assessments on vocational training in district and cities. Training for managers at provincial and district levels 	4.630	3.890	84,0
Piloting vocational training models <ul style="list-style-type: none"> Development of 7 short-term vocational training models (4 models in agricultural sector and 3 models for non-agricultural vocational training sector) Efficiency improvement of job placement centres, connecting provincial job transaction floor. Development of counselling programmes in support of the youths for setting up business and start up. 	520	402	77

Investment in infrastructure and equipment for vocational training <ul style="list-style-type: none"> Investment in infrastructure and equipment for 7 existing models. Establishment of two new models. Develop one district vocational training centre as a standard model. Conduct surveys in universities, colleges, professional vocational secondary schools, vocational secondary schools and enterprises that are qualified in provision of vocational training for rural labourers. 	122.000	106.000	87
Development of curricula, syllabuses, vocational training materials <ul style="list-style-type: none"> Review and amend curricula and syllabuses by occupations based on the needs assessment. Annual amendment and revision of curricula and syllabuses. Develop five new curricula and syllabuses for existing occupations that do not, as yet, have standard curricula and vocational training materials. 	2.340	2.003	85,5

Development of vocational training teachers and managers <ul style="list-style-type: none"> • Develop visiting vocational training teachers. • Training on pedagogy and vocational skills for teachers of all training institutions. 	1.920	1.534	79,8
Monitoring and evaluation <ul style="list-style-type: none"> • Develop monitoring indicators and targets for vocational trainings for rural workers in provinces, districts and communes. • Regular and periodic monitoring. 	1.500	1.290	86
Training for commune public officials and civil servants <ul style="list-style-type: none"> • Conduct need assessment. • Development of teachers' team: training for lecturers from provincial political schools and district political training centres on the profession and teaching methods. • Strengthen the capacity of concurrent vocational teachers who are managers, leaders and university officials. 	7.320	7.235	98,8
	132.910	122.354	92

OBJECTIVES FOR THE REVIEW OF LIQUIDATION FROM A GENDER PERSPECTIVE:

Clearly specify if the expenditure of the scheme will actively promote or address gender issues identified in the implementation of the scheme on vocational training in rural area.

SUGGESTED QUESTIONS TO REVIEW THE LIQUIDATION FROM GENDER PERSPECTIVE:

- What are the specific outcomes of the scheme? Is there sex-disaggregated information, data on the number of trained women and men? What is the number of male and female civil servants that attended the training? What are the number of male and female lecturers?
- What are the occupations in which female and male workers have been trained?
- What is the difference between women and men in finding a job or starting a business after training?
- Has the scheme contributed to the reduction or increase of gender gaps in the training sectors of women and men?

With the obtained information, the verification agency will finally conclude and provide specific recommendations to the agency making the liquidation report in order to identify the gender specific impact of the scheme.

**Ho Chi Minh City Department of
Labour-Invalids and Social Affairs**
159 Pasteur street, Ward 6, District 3, Ho Chi Minh city
Tel: 0283829 1302 - Fax: 083829 4032
<http://www.sldtbxh.hochiminhcity.gov.vn>



**Economy and Budget Division -
Ho Chi Minh City People's Council**
86 Le Thanh Ton, Ben Nghe ward, District 1, Ho Chi Minh city
Tel: 028.38296196 - Fax: 08.38275564
<https://hdnd.hochiminhcity.gov.vn>

**UN Women Viet Nam
Green One UN House**
304 Kim Ma Street, Ba Dinh, Ha Noi
Tel: 24 38501000 - Fax: 24 37265520
<http://vietnam.unwomen.org>