GENDER MAINSTREAMING INTO VIETNAM'S PLANNING AND BUDGETING SYSTEM

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Abstract: The Constitution of Vietnam over various periods has affirmed women's equal rights with men in spheres of politics, economy, culture, society and family. In an effort to concretize the provisions of the Constitution and internalize relevant international conventions and instruments to which Vietnam is a member, the gender equality (GE) contents have been increasingly specified in laws and codes governing all spheres of social life. Recently, Vietnam Prime Minister has issued Decision 622/QD-TTg dated 10/05/2017 to announce the National Action Plan on Implementation of UN's 2030 Agenda on Sustainable Development. In that Action Plan, promoting gender equality and women's empowerment (GEWE) is among the most challenging goals.

In an attempt to assist countries in formulating fiscal policies that ensure the realization of national priorities and the operation of sustainable development agenda at the national level, the UN proposed a new tool, the Integrated National Financing Frameworks. This paper is an effort to apply the Framework in assessing the readiness of the planning and budgeting system to mainstream GEWE objectives and proposing practical solutions to increase the readiness and transform it into actions.

Keywords: *Gender equality and women's empowerment (GEWE), gender responsive budgeting (GRB), Vietnam Sustainable Development Goals (VSDG), public finance management (PFM)*

Code: JHS – 81 **Received:** 18 October 2022 **Reviews Received:** 27 October 2022
Revised: 9th November **Accepted:** 20 November 2022

1. Introduction

Vietnam is also among countries actively participating in many international commitments related to strengthening gender equality (GE) and quickly translating that principle into many important legal documents and policies including the Law on GE, the Labor Code, the State Budget Law and sub-law guiding decrees and circulars. Vietnam is also a signatory to implement the UN's 2030 Agenda for Sustainable Development via issuance of the National Action Plan (Decision 622/QD-TTg dated 10/05/2017), in which the UN's Sustainable Development Goals (SDGs) have been localized to be Vietnam Sustainable Development Goals (VSDG) with VSDG 5 relating to GE and empowerment for women and girls. In fact, Vietnam is fully aware of importance of GE in socio-economic development, considering it one of the important conditions to ensure sustainable development.

However, in practice, the struggle for GE and women's empowerment (GEWE) still faces many challenges, typically the lack of concrete commitments on the allocation of financial resources to this sphere. Gender-responsible budgeting (GRB) is still a new concept that has not yet clearly expressed in legal documents governing state budget preparation, execution, and reporting. Therefore, there is still absence of an official and unified system for identifying, labeling, recording and reporting GRB on a systematic, transparent and verifiable manner. The linkage between planning, policy making and budgeting for more effectively use of public resources aligned with development priorities, including GE, has become increasingly necessary.

This paper aims to assess how gender issue is mainstreaming in the current planning and budgeting process in Vietnam and propose a roadmap for gradual introduction of GRB in the system. This effort will support the nation to fulfill his commitment to implement 2030 Agenda for Sustainable Development.

2. Research methods and analytical framework

2.1. Research methods

To achieve research objective, the paper mainly uses a method of analyzing available desk reviews combined with expert opinions on planning and public finance management (PFM) in Vietnam. To keep the research in focus, the paper analyzes the planning and budgeting processes and review key plan and budget documents/policies at the national level. Specifically,

(1). The process of formulating socio-economic development strategy (SEDS), plans (SEDP) and financial strategy and plans. The corresponding strategic documents in the period of 2021-2030 includes: SEDS 2021-2030, 5-year SEDP for the period 2021-2025, Financial Strategy, 5-year financial plan 2021-2025 are also reviewed.

(2). The process of medium-term and annual budget planning (Medium-Term Public Investment Plan (MTIP) 2021-2025), the three-year Financial and Budgetary Plan (FBP), annual public investment plan (APIP) and the Annual State Budget Plan (ASBP).

(3). The National Target Program (NTP) – a tool to put SEDP's and budget plan's objectives into action. The NTP for socio-economic development in ethnic minority areas (NTP-EMs) in 2021-2030 period is used as an example.

2.2. Analytical framework

The assessment of whether Vietnam has system to track budget allocations for gender or not is based on the SDG Indicator 5.c.1 assessment framework "Proportion of countries with systems to track and make public allocations for GEWE." This indicator measures government's efforts to track budget allocations for GE throughout the PFM cycle and to make these allocations publicly available. It links national budgeting systems with implementation of legislation and policies for GEWE (SDG target 5.c).

The indicator measures three criteria. The first criterion is *"Which of the following aspects of public expenditure are reflected in programs and its resource allocations? (in the last completed fiscal year)"*. It focuses on the intent of a government to address GEWE by identifying if a country has gender responsive policies/programs and corresponding resource allocations to support their implementation.

The second criterion is "To what extent does the PFM system promote gender-related or gender-responsive goals? (In the last completed fiscal year). It assesses if a government has mechanisms to track resource allocations for GEWE throughout the PFM cycle – from introduction of the budget through to evaluation of impact of expenditures.

The third criterion is "Are allocations for GEWE made public? (In the last completed fiscal year). The criterion focuses on transparency by identifying if a government has made information publicly available on allocations for GEWE.

A country will be considered to satisfy criterion 1 if it answers "Yes" to 2 out of the 3 questions under this criterion. Criterion 2 is met if "Yes" to 4 out of the 7 questions under this criterion. And criterion 3 is satisfied if "Yes" to 2 out of the 3 questions in response to this criterion. When a country satisfies all criteria it will be classified as 'fully meets requirements'. When a country satisfies one or two criteria it will be classified as 'approaches requirements'. When a country does not satisfy any criteria, it will be classified as 'does not meet requirements'.

3. Research results and discussion

3.1. Overview of Vietnam's planning and budgeting system

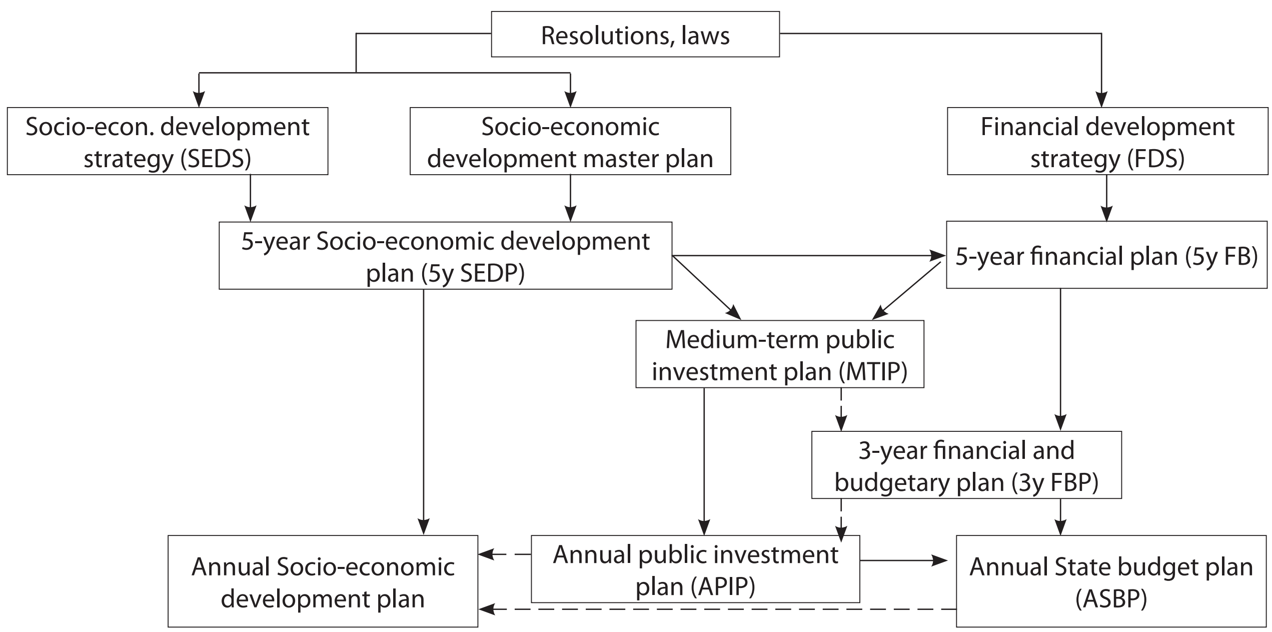
In Vietnam, the planning and budgeting system ranging from the long-term one – also known as the Strategy to the medium-term and annual one is derived from the general guiding framework of the Party and the government. These general guidelines are often demonstrated through international commitments that Vietnam is a signatory, the 5-year resolutions of the National Party Congress, the stipulations in legal documents and codes, resolutions of the National Assembly, and the Government.

With a view to implementing the overall guiding documents on the above requirements and principles, a development planning system at the national level has been in operation (hereinafter collectively referred to as the *development planning system*), initiated from these long-term strategic documents (such as the National SEDS, sectoral development master planning and strategies, or integrated regional and local SED master planning), medium-term orientative SEDPs (5y SEDPs) and annual SEDPs. Formulation of these strategies and plans follows the principle that the lower-level plans must be submissive or conforming to the higher-level plans and must specify the overall objectives of the higher-level plans into detailed specific objectives by sector, sphere, territory. Down to the lowest planning level (annual SEDPs), it is considered the step-by-step implementation plans to ensure that after 5 years, the objectives and targets of the 5y SEDP will be achieved.

Parallel to the development planning system is the financial and budgetary planning system. Like the development planning system, the financial and budgetary planning system is also composed of various documents ranging from the long-term strategic orientation (top level), or financial development strategies, to medium-term strategic orientation plans (or the 5-year financial plan – 5y FP), and below that are the medium-term or annual executive plans (MTIPs, 3-year financial and budgetary plan – 3y FBPs, APIP, and ASBPs)[1].

Thus, in principle, the SED system sets development objectives and targets, and to realize those objectives, specific directions and resource allocation plans are needed. Therefore, only when a clear and logical connection is present between these two systems can resources be secured to realize the objectives of the development plans. This relationship is visualized in Figure 1.

Figure 1. Development planning and financial and budgetary planning system in Vietnam



Notes:

⟶ Perpetuated actual effects

– – → Effects that should be perpetuated but not actually met in practice

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

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

In addition to these holistic planning tools, depending on its specific tasks, in each sector, sectoral strategy or action plan can be formulated to address some of its specific objectives. However, in principle, only SEDS/SEDP have obvious linkage to resource allocation. Therefore, sectoral strategies or action plans must be mainstreamed into the national development planning system for the likelihood to be funded by state budget.

From the perspective of financial-budgetary planning, the highest orientating document is the Financial Development Strategy (FDS), and this strategy is also devised to ensure the implementation of a national SEDS. To implement FDS and for conformity with 5-year SEDP, since 2016, a 5y FP has been formulated for the national and provincial levels. Based on assigned targets on state budget revenue, expenditure, deficit, and public debts as stated in the fiscal balancing framework under the 5y FP, the availability of budget funding for public investment within 5 years will be determined, serving as the basis for building the 5y MTIP.

If the 5y FP only sets forth major targets and directions as an attempt to formulate a framework for management and administration of state budget activities, the "sub" plans of the 5y FP including the 5y MTIP, the national 3y FBP, the APIP and the ASBP are the translation of those targets and directions into specific budget allocation alternatives for investment programs, projects, and recurrent spending activities in each corresponding period.

A national MTIP is a portfolio of public investment programs and projects that are expected to be executed over a five-year period in order to realize the objectives of SEDPs and is within the budget limits established by the 5y FP. Therefore, MTIP can be considered the longest-term plan that transmitting planned development objectives into specific costed investment activities. However, as indicated in the name of this document, this plan only reflects a part of the medium-term budget expenditures, which is the capital budget. The MTIP is formulated for a fixed 5-year period. At the end of each 5-year period, the planning agencies will take the lead in summarizing and reviewing/evaluating the implementation of the last MTIP, forwarding ongoing public investment programs and projects to new MTIP for the next 5 years, coupled with proposal for new public investment programs and projects. The newest national MTIP is for the 2021-2025 period, which was approved by the National Assembly's Resolution No. 29/2021/QH15 dated July 28, 2021. In this MTIP, the NTPs for the 2021-2025 period such as the NTP on New Rural Development, Comprehensive Poverty Reduction NTP, and NTP-EMs for the 2021-2030 period are incorporated in the portfolio and costed.

In summary, both the 5y FP and the 5y MTIP are formulated for a "fixed" 5-year time frame, so they are too rigid to respond to socio-economic fluctuations that are likely to occur during the 5-year-plan period, given unreliability of five-year forecasts of major macro variables. Thus, it is crucial to have a more flexible medium-term financial and budgetary planning tool to serve as a bridge between the 5y FB and the ASBP. That comes to the role of the 3y FBP.

It should be noted that, while the 5y FP is built as per a static time frame (a fixed 5-year period), the 3y FBP is built in a rolling fashion. Thanks to the flexibility of the rolling principle, the 3y FBP allows continuous updates of macroeconomic indicators and variables, thereby supplementing and adjusting revenue forecasts in line with the actual conditions.

To increase the strategic vision and predictability in the allocation and use of the state budget, the State Budget Law 2015 stipulates that the central level, the provincial level, and level-1 budget estimating units[2] (to which budgets are directly allocated to from the Prime Minister or People's Committees at all levels) must formulate a 3y FBP as stated above. Although the 3y FBP provides a basis for preparing annual state budget estimates, it is still a tool to direct the allocation and use of the state budget in the medium term only, helping to strengthen the ability to analyze and forecast to set priorities for state budget allocation, contributing to the best realization of development objectives. However, the plan itself is not a substitute for annual budget plan. Therefore, the 3y FBP is formulated and submitted to the National Assembly or the Provincial People's Council for reference when the decision on an annual budget plan is made, but the national and provincial legislatures do not approve this 3y FBP, which is seen as a limitation on the enforcement of this document.

Annual budgeting system involves an equalization mechanism between the central and the subnational government levels in Vietnam. Subordinate budgets receive additional funding from superior budgets in two types of transfers: balancing transfer and targeted transfer. The basis for this additional budget is the allocation criteria and norms, but mainly based on input factors, not closely associated with development outcomes. Different from other countries in the world, Vietnam's state budget system is "integrated" among budget levels, whereby the National Assembly decides the state budget, including the central budget and the subnational budget, which consists of provincial, district and commune budgets. The amount of the central budget granting to the local budget in the form of balancing transfer is determined by the gap between locally collected revenue and its expenditure assignments. Revenue targets are assigned by the central government to each province, while expenditure assignments are determined based on the allocation norms, which varies with population and geographical areas. Meanwhile, targeted transfers are earmarked grants to subnational governments to implement the central government's target programs and NTPs in their territories.

From the analysis of the development planning system and the financial planning system - the state budget as above, it is possible to draw some important comments as follows:

Firstly, the system of development planning and budget planning in Vietnam is built in a whole country, in a top-down direction, meaning that the planning documents at the lower level must comply with the objectives, orienting even higher-level documents, at the same time, gradually concretize those objectives into action (intervention and detailed budget allocation) for implementation. Therefore, for any other sectoral strategy or plan, including GE-related strategy or action plan, if you really want to be allocated a formal budget, must be integrated into the SEDP and thereby reflected in the MTIP and/or the annual state budget estimate.

Secondly, the difference between 3y FBP and other medium-term plans is that this plan is built on rolling principle and serves only as reference for the National Assembly and Provincial People's Council when they approve ASBPs. In principle, if it is possible to consolidate capital and recurrent expenditure estimates into a single 3y FBP, the latter will be the most comprehensive medium-term document that fully reflects both important types of public expenditures. However, due to mismatches in functional classification of capital and recurrent expenditures in a dual budget system, capital expenditure has not been integrated into 3y FBP, the usefulness of this plan has been greatly reduced.

Thirdly, as seen in Figure 1, although in principle, the relationship between these two systems is expressed by both the vertical relationship (the hierarchical relationship within each system) and the horizontal relationship (the relationship between the development planning documents and the financial plan – the state budget of the same level), but in reality, vertical relationship is much stronger than horizontal one. In other words, most of Vietnam's development planning documents stop at setting principles, objectives, and major tasks without committed funding. Consequently, the relationship is quite loose.

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

Fourthly, although not shown in Figure 1, the planning system is accompanied by a monitoring and evaluation system. Currently, monitoring and evaluation of the implementation of the plan is carried out through series of annual performance reports and targets set for the next years. Particularly, performance assessment is based on the comparison of actual achievement against planned targets. Data source of data comes mainly from official statistics provided by statistical agencies or internal reports submitted by planning units in subordinate agencies.

Finally, the current PFM system has only focused on recording on-budget activities. Off-budget expenditures of extrabudgetary funds have not been systematically monitored, nor integrated into the tracking software as mentioned above. Therefore, even if it is possible to extract information about GRB from the software, it is not yet the comprehensive picture. More efforts will be needed to integrate off-budget spending into these formal systems.

3.2. The extent to which GE is actually integrated in the planning and budgeting system

Based on the Technical Guidance Note: Mainstreaming GE in Integrated National Financing Frameworks developed by UN Women, from the perspective of analyzing documents on national financial strategies and plans, the report will choose to analyze the mainstreaming of GE in a number of important documents (as shown in the framework diagram in Figure 1) below:

Table 1. List of analyzed and evaluated strategic documents

Strategic levels	Development planning	Financial-budgetary planning
Strategies	10-year SEDS for 2021-2030 period	FDS towards year 2030
Medium-term orientative plans	5y SEDP for 2021-2025 period, adopted under Resolution No. 16/2021/QH15 dated July 27, 2021	National 5y FB for the 2021-2025 period adopted under Resolution No. 23/2021/QH15 dated July 28, 2021
		National MTIP period 2021-2025
		3y FBP period 2022-2024
Action plans, programs, projects	NTP-EMs for the 2021-2030 period, promulgated under the Prime Minister's Decision 1719/QĐ-TTg dated October 14, 2021.	

3.2.1. Gender integration into the national development planning system

10-year Socio-Economic Development Strategy 2021-2030. The SEDS places an emphasis on fostering cultural values of Vietnamese people, in which the camaraderie, compassion, and gestures of compatriots to support disadvantaged groups are an outstanding beauty. Therefore, although GE issues are not directly addressed here, it can be seen that striving to advance GE and the advancement of women will be a pivotal part in the focus of the Strategy. From the analysis of the National SEDS for 2021-2030 period, some comments can be drawn from a gender lens:

Regarding GE, there are two main strengths in this SEDS. Firstly, the Strategy has determined to elevate the cultural values and strength of the Vietnamese people. This message is reiterated in most of the contents of the Strategy, from Part II to Part V. In essence, GE is an integral part of cultural and human values; therefore, the successful implementation of the Strategy will also exert certain impacts on gradually narrowing gender gaps, especially among disadvantaged groups. Secondly, the strategy clearly identifies that reducing the gender gaps in all aspects is a part of the solution for socio-cultural development and guarantee of social justice.

However, the SEDS also prevails several weaknesses. GE has only been referred to in the Strategy as part of the solution, not yet an objective to be fulfilled similarly to other SED objectives. Although it can be said that GE is mainstreamed in the human development objectives of the Strategy, the SEDS does not explicitly and specifically address gender while the 17 SDGs already have a separate goal on this. It indicates that gender issues have not been equally addressed as other socio-economic goals by Vietnamese strategic planners. In addition, lack of attention to GE objectives is also reflected in the fact that the set of targets under the Strategy has no disaggregation by sex, even with the most relevant social targets. Various targets including average life expectancy or proportion of formally trained workers can be easily disaggregated by sex. It will create a natural interest in gender issues from the Strategy implementing agencies (government agencies) and in monitoring the implementation of the Strategy (the National Assembly and People's Councils at all levels). It also can serve as a basis for gradually increasing gender information in national socio-economic databases.

Five-year socio-economic development plan for 2021-2025. The 5y SEDP 2021-2025 period has similar structure as the SEDS, with four basic components: (1) Overall objective; (2) Key targets; (3) Main tasks and solutions; (4) implementation arrangement.

Regarding development targets, the 5y SEDP sets out 21 targets, of which 7 are economic targets, 9 are social and 5 are environmental targets, including number of targets like those of the SEDS and some additions. However, none of them has sex disaggregation.

Among the main tasks and solutions, the 5y SEDP for 2021-2025 period has set forth 12 groups of solutions. However, there is no solution that directly addresses the GE issue. Against the backdrop when gender has not yet become a natural concern of state agencies, the request for key solutions only without mentioning GE will exacerbate the neglection or omission of policy solutions with "dual goals", such as narrowing the gap in cultural enjoyment, the disparity between the rich and the poor, the gap in access to services and employment among population groups in general while narrowing gender inequality by prioritizing to close the gap between groups of women and girls compared to other groups. Regarding budget constraints, prioritizing such dual-goal policies would demonstrate a more efficient use of the budget.

In summary, the SEDP 2021-2025 is not really a step to concretize the objectives and solutions of the Strategy into more specific solutions and tasks for the 2021-2025 period, but in fact, the SEDP is only the "repetition" of the contents of the Strategy, but with a shorter timeframe. In addition, the target system under the SEDP itself does not completely match with that of the Strategy, nor does it show the causal effect relationship between these targets (to ensure that the successful realization of the targets under the SEDP will contribute to the achievement of the targets/objectives at a higher level in the chain of outcomes under SEDS). Finally, from a gender perspective, the 5y SEDP 2021-2025 is a step backwards from the SEDS. This Plan repeats the limitation of the Strategy in that it has neither a specific objective and target for GE issue nor sex-disaggregated targets. It also does not provide a solution to reiterate (let alone concretizing) the solutions on GE of the Strategy into more specific actions and policies.

Monitoring and evaluating the implementation of planned targets. The M&E of plan implementation in Vietnam is implemented mainly through: (1) reports in the system of integrated planning agencies, compiled from the bottom up according to decentralization; (2) specialized reporting data systems and (3) official statistical systems provided by statistical authorities at all levels.

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

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

3.2.2. Gender integration in strategic documents, financial plans, national budgets

Financial Development Strategy. An FDS is a sectoral strategic document aimed at introducing orientations for the development of the finance-budgetary sector in the 10-year period, serving the objectives of the SEDS. The FDS for 2021-2030 period has recently issued via Prime Minister's Decision

368/QD-TTg dated 21/03/2022. The Strategy defines seven major tasks on revenue generation, expenditure management, public debt management and control of deficit, transparent and holistic development of the financial market and financial services, facilitation of financial management mechanism reform for public service delivery units, promotion of market-based pricing mechanism, and application of information technology in national finance modernization. Three breakthroughs include institutional reform, development of human resources, science and technology, and innovation in the financial sector, and strong emphasis on funding infrastructure development. The FDS is a highly technical document, in which no single word concerning GE has been mentioned.

5-year financial and loan and repayment plan for 2021-2025 (5y FP). The National 5y FP for the 2021-2025 period consists of 5 articles, starting from the overall objective of the Plan to specific objectives, orientations for national financial work, tasks and implementation solutions to implementation arrangement.

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

Similarly, the specific objectives of the 5-year financial plan refer to the indicators of the national fiscal balance framework such as: budget revenue, budget expenditure (in which the objectives on investment expenditure and recurrent expenditure are broken down or disaggregated), budget deficit ratio, total loan amount and limits, as well as public debt adequacy indicators. Therefore, the specific objectives are also technical and do not address GE issue.

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

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

Medium-term public investment plan for the period 2021-2025. Despite being in the same financial planning and budget allocation system, the procedures for formulating the MTIPs are relatively separate from the normal budgeting process. That is because the formulation of the public investment plan is in compliance with the Public Investment Law 2019, which is taken lead by the planning agency, and is only pertinent to public investment capital, of which the largest proportion is made up of development investment capital sourced from the state budget. APIPs will be concretized from the MTIP, depending on the capacity to allocate annual investment capital and the quality of project proposals. After an APIP has been formulated, this part of the plan will be combined with the recurrent expenditure budget estimate to become a comprehensive annual budget.

Reviewing the contents of MTIP and APIPs shows that investment spending on GE can be completely intertwined in spending on 13 sectors and detailed contents in economic activities. However, it is impossible to extract information from the total investment capital for GE-related projects. The list of projects included in MTIP does not present any single project in the social sphere, and therefore very little to do with GE.

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

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

Annual State budget plans. Gender is a cross-cutting issue in activities of all sectors and spheres. Currently, no legal guideline or checklist is available for relevant ministries and localities to assess whether national gender objectives has been considered and/or reflected in budgeting exercise or not, as well as for the consolidating/aggregating agencies such as the Ministry of Finance and the Ministry of Planning and Investment to review whether gender issues have been taken into account in the planning process and how these gender issues have been reflected in the budgeting of the spending units.

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

National Target Programs. Investment expenditure programs/projects and activities using recurrent expenditures from the state budget are the lowest level linking the proposed objectives to the budget allocation. The specific analysis of the content of a program, project or an activity using recurrent expenditure allows the assessment of the extent to which gender issues are mainstreamed in the design and implementation of these expenditure activities of the State. In the period 2021-2022, three NTPs were approved and included in the National MTPIP, namely the NTP for New Rural Development, the NTP for Comprehensive Poverty Reduction, and the NTP-EMs period 2021-2030, in which phase 1 is from 2021-2025.[3] Of these three NTPs, the first two Programs have been implemented since 2011-2016 and have continued to be implemented in the 2021-2025 period. Only the NTP-EMs is a brand-new program, and the content is specifically pertinent to GE issues. Therefore, in this section, the NTP-EMs was selected for analysis.

Examining the NTP-EMs shows that GE issue is clearly reflected in the NTP's objectives and basic targets. In addition, the NTP also has a project (Project 8) dedicated to the GE objective in conjunction with multiple sub-projects that prioritize women and girls as beneficiaries. This NTP itself is building a monitoring system with the ambition of being able to collect information from the grassroots level (villages and commune) to be connected into a system based on digital technology. Therefore, this could be a breakthrough to include GRB and tracking of spending on GE objectives within the framework of this Program.

3.2.3. Monitoring and assessing the implementation of financial and budget plans

Compared to the development planning system, the monitoring and evaluation of the state budget expenditure situation is stricter and has regular supervision from external agencies and organizations. Specifically, the reporting and supervision of the implementation of the budget plan is carried out through the following channels: the supervision of the National Assembly, the State Audit, the State Treasury and the people/community.

The competence of the National Assembly, agencies under the National Assembly and National Assembly deputies to oversee the state budget is specified and detailed in the Constitution, the Law on Organization of the National Assembly, the Law on Oversight Activities of the National Assembly, the State Budget Law 2015 and other legal documents. At present, the competence to oversee the state budget is specified in line with the State Budget Law 2015 (Table 2).

[3] See Decision-1719 NTP on Ethnic Minorities.pdf

Table 2. The oversight competence of the NA and the NA's deputies

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

Source: Articles 19-22 and Article 30, the State Budget Law 2015

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

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

Expenditure controlled by the State Treasury
In addition to other functions and tasks, the State Treasury conducts control and payment of state budget expenditures and other assigned capital sources as prescribed by law. To perform this function and the State budget accounting function,

the State Treasury uses the TABMIS to fully record all information, about each transaction, corresponding to the transaction codes by chapters, categories, and items already specified in the Budget Catalogue. As a result, in the annual budget execution report, it is in principle possible to extract detailed information on actual expenditures to compare with detailed budget allocation estimates.

However, as GE is a cross-cutting issue, the current Budget Catalogue does not have a separate code that allows to aggregate all transactions related to GE. In an effort to try to code budget expenditures for GE, in Circular 104/2014/TT-BTC stipulating the supplement to the State budget Catalogue, the MOF has added the program code 0920: GE activities and the advancement of women and project code 0921: GE activities and the advancement of women for GE specific programs, projects and schemes. In 2016, the MOF issued a new Circular No. 324/2016/TT-BTC dated December 21, 2016 stipulating that a new system of State budget Catalogue should be consistent with the SBL 2015. However, codes for Programs, schemes and projects on GEWE remain unchanged as stipulated in Circular 104. In addition, the scope of funding for gender identified in the updated budget catalog system is still too narrow to reflect the actual size of the gender responsive public financing in Vietnam.

Moreover, apart from the expenditure management in the budget balance, many revenue and expenditure activities that are considered extrabudgetary expenditures. While they are still budgeted, reported, disclosed, and audited annually, they follow a different process. While several closely related funds, such as the Fund for Poor Women Support under the Vietnam Women's Union, are actively contributing to the GE promotion, their funding has yet recorded in TABMIS. The lack of a coordinated monitoring system to track off-budget expenditures means that it is not possible to have a holistic picture of GE expenditure from extrabudgetary sources.

4. Findings and recommendations

4.1. Assessing GEWE in planning and budgeting system in Vietnam in accordance with UN's framework

As mentioned earlier, the UN has guidelines for assessing the extent to which it is permissible to track budget allocation for GE and the advancement of women in countries' PFM systems. Based on the UN guideline framework, the extent to which GEWE is mainstreamed into the planning and budgeting system in Vietnam is reflected in Table 3.

In summary, assessment done in alignment with the UN's assessment framework shows that regarding the overall orientation or ways forwards, the government has demonstrated a very high commitment to pursuing the objectives of GEWE, and in fact the government has also enacted various policies, programs or activities to foster GE. In this regard, the Criterion 1 is satisfied.

However, gaps persist in the current budget planning and development planning system, so it has not facilitated GRB or fully and comprehensively tracking and recording on budget expenditures for these objectives. From the perception of stakeholders to the feasible and effective requirements from policy documents to make the GE objectives a naturally mainstreamed content into plans and budgets, and ultimately into budget allocation, monitoring and evaluation over the impacts of budget performance on the promotion of GEWE always needs a holistic adjustment to truly reflect the government's commitments to SDGs, including GE-related goals. Therefore, both Criterion 2 and 3 have yet met the required standards.

In conclusion, the planning and budgeting system in Vietnam has APPROACHED REQURIMENTS. Intensive efforts are needed to make GEWE objectives operationalized in the public sector in Vietnam.

4.2. Recommendations

The above analysis shows that the current legal institutional system and practice of development planning and budgeting in Vietnam has not yet created an conducive environment for GRB. Therefore, the gradual introduction of gender mainstreaming requirements into this system requires specific steps in line with a strategy of picking up lower hanging fruits first before scaling up to pick up higher hanging ones.

Table 3. Assessment of the permissible extent to track budget allocation for objectives on GEWE

Criteria	Questions	Answers	Evidence
Which of the following aspects in public expenditure are reflected in programs and their allocation of resources?	Has there been any government policy and/or program designed to address the explicit objective on GE (even if GE is not a primary objective but actions are incorporated to close the gender gap?	Yes	Example: Realizing that women often encounter more difficulties than men when entering the labor market, a big reason of which is that they have to stay at home to look after their young children if affordable child care services are not available, Decree 105/2020/ND-CP dated September 8, 2020 stipulating early childhood education development policies contains a large number of policies to support lunch costs for kindergarten children, allowance/subsidy for preschool children who are workers' and employees' children working in industrial zones (both with a minimum of 160,000 VND/child/month), in addition to other policies. This can be considered a typical policy aimed at advancing GE and women's empowerment.
	Have adequate budgetary resources been allocated to these policies and/or programs to meet both the overall objective and the objective on GE of each policy?	Yes	The minimum subsidy level of 160,000 VND/child/month will be guaranteed by the central budget. Depending on the local budget affordability, provinces can upward (but not downward) adjust the level of subsidy. The specific subsidy level must be promulgated in the Resolution of the Provincial People's Council. To date, more than 40 provinces have issued these Resolutions.
	Is there a process to make sure the actual budget has been allocated in strict accordance with the budget estimate?	Yes	With a policy with clear regulations on target beneficiaries and spending norms, the State Budget Law 2015 requires that sufficient budget for execution of policies must be secured. If the policy is issued by the central government, in principle funding should be guaranteed by the central budget (unless there are specific cost sharing arrangements between government tiers).
The degree of attention to gender objectives and gender responsiveness in the national PFM system.	Has the MoF issued any specific circular guiding gender-responsive budget allocation?	No	On May 15, the Prime Minister issued a Directive on formulation of SEDP and ASBP for the budget year. On June 10, the Ministry of Planning and Investment and the Ministry of Finance issued guiding Circulars. Most recently, Ministry of Finance's guiding Circular 61/2021/TT-BTC dated July 26, 2021 providing instruction for formulation of the 2022 ASBP and the 3y FBPs 2022-2024. The Circular requires ministries, provinces, and cities to formulate their ASBPs in which budget performance in 2021 is assessed, and the State budget revenue and expenditure is estimated for 2022, but there is no guideline on GRB or gender mainstreaming.
	Is gender impact assessment conducted on the key policies and programs proposed for inclusion in the budget prior to issuance?	Yes	In principle, as prescribed in Clause 2, Article 35 of the 2015 Law on Issuance of Legal Documents 2015, "The regulatory impact assessment of each policy proposal in drafted law/ordinance formulation must clearly identify problems to be solved; policy objectives; solutions for policy implementation; positive and negative impacts of the policy; costs and benefits of solutions; comparison between costs and benefits of solutions; selection of solutions by agencies or organizations and reasons for such selection; impact assessment of administrative procedures, gender impact (if any)". Thus, there is always a requirement for gender impact assessment before promulgating a policy. However, in reality, the quality of the assessment before its promulgation is often poor without strong evidence base and sold impact assessment methods, but mainly based on subjective opinions of experts or stakeholders.

	Are sex-disaggregated statistics and data used to inform in key policies and programs to support budget-related policy decisions?	Uncertain	The formulation of an ASBP must be based on certain macroeconomic parameters such as GDP growth rate, inflation rate, growth rate of import and export turnover, average crude oil prices and mining outputs, but not based on other statistics disaggregated by sex. However, for policies that directly have effects on GE, as prescribed in the 2015 Law on Laws, the proposing agency is required to calculate the budgetary impacts of these policy proposals. In that case, sex-disaggregated statistics may be used.
	When allocating budgets, does the government state clearly about gender objectives (such as regulations on gender budget reporting or GRB reporting)?	No	There is no clear gender objective in general budget allocation. Therefore, there is no regulation on gender budget reporting or GRB reporting.
	Is the budget allocation "tagged" by budget classification criteria, to reflect the linkages to GE objectives?	No	As analyzed, the expenditure on GE objectives is currently masked behind expenditure activities of other sectors and functions and has not been extracted or "tagged" as being related to GE. Only programs, projects ans schemes directly related to GE (in the very narrow sense as analyzed above) are assigned with code 0921. Only when they have their own code will the expenditures spent on GE is allowed to be traced in the TABMIS system of the State Treasury.
	Is gender impact assessment conducted on key policies and programs after they have been implemented?	No	Basically, ex-post policy impact assessment has not been carried out in Viet Nam, so gender impact assessment is no exception.
	Is the overall budget independently audited to assess the extent to which gender-responsive policies are promoted in budgeting?	No	Annual budget final settlement reports are independently audited by the SAV before being submitted to the National Assembly for approval. However, for expenditure, the main job of an audit mission is to perform reconciliation and compliance review. The audit is based on previous work performed in ministries, sectors, and localities to learn about the emergence/existence, accuracy, and adequacy of expenditures. The audit missions have not mentioned the extent of promoting gender-responsive policies in the State Budget Outturn Report.
Public access to information on budgetary allocations for GE and women's empowerment.	Is the budget allocation data for GE publicly available?	No	The State Budget Law 2015 has supplemented the regulations on timely disclosure of budget documents, including: draft ASBPs to be submitted to the National Assembly, ASBPs approved by the National Assembly, quarterly and annual budget performance reports, audited budget final settlement reports. This is a basic requirement and an opportunity for citizens to participate in the budgeting process; The citizens' budget document presents State budget policies in an easily comprehensible way for the people. However, the budget allocation data are made public in conformity to the pre-specified form, in which there is no gender-responsive budget form or template.
	If published, are these data accessible on the website of the Ministry of Finance and/or relevant official writings/bulletins or gazettes and other public means?	No	The Ministry of Finance's public portal was launched in 2020 and is used as a platform to publicize all budget information under the one-stop-shop mechanism. In addition, a lot of budget information are posted on the e-portal of the Office of the Government, the Official Gazette, etc. However, there is no content on the gender budgeting (as analyzed above).
	If yes, has the disclosure been timely?	No	Basically, the disclosure or publicity of information have met the requirements of the State Budget Law 2015 but is still behind the international standards.

4.2.1. Medium-term solutions

Incorporating gender targets as official planning targets in the Resolutions on SEDPs of the National Assembly and People's Councils at all levels. It is crucial to select some of the most basic targets to be incorporated into the official target system of the SEDPs at all levels, assigned by the legislatures to government agencies and local authorities to implement through resolutions of the legislatures. By doing so, it will generate a habit to make it mandatory for executive agencies to pay attention to the progress made in achieving these targets so that they can report back to the legislative agencies on plan implementation progress. Over the years, a good practice will be formed to mainstream gender issues into policy making process.

Linking GE objectives and targets with budget allocation at the specific program and project level. GRB can be started at a specific program or project level because each program or project has its own objectives, resources, and implementation mechanism to achieve those objectives within a certain time frame. Currently, the NTP-EMs is a new program, which embraces a great number of objectives, projects and sub-projects that directly address the GEWE. This is a large-scale NTP, with a duration of at least until 2030, so if this mainstreaming is successfully carried out, it will be likely to create significant impacts on policy making agencies to recognize the importance of integrating gender issues into their decision-making process. In addition, it is possible to study and pilot similar GRB in appropriate component projects of other NTPs such as the NTP on Sustainable Poverty Reduction 2021-2025 or the NTP on New Rural Development 2021-2025.

4.2.2. Long-term solutions

Making gender targeting or gender impact assessment a mandatory and self-conscious requirement in policy making and in proposals of development investment programs and projects. Although gender impact assessment has become a mandatory requirement when proposing new policies and regulations as prescribed in the Law on Issuance of Legal Documents, specific technical guidelines are still missing on how to assess those impacts. Technical assistance from international organizations to formulate Circulars guiding how to conduct these impact assessments, while expanding the engagement of international organizations or universities, research institutes or non-governmental organizations in the providing appraisal, assessment, and social feedback on gender impact assessment results before promulgation of policies will enable the formulation of policies that are more gender responsive.

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

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

Finally, GRB reports should be developed. Currently, the reporting on the State budget is still conducted mainly to meet the requirements of the administration agencies. The citizens' budget report - a simplified presentation of the ASBP so that people can access, understand and participate in monitoring - is also based solely on the available format of this plan. Therefore, if stakeholders are in need of being explained about the state budget in alignment with SDGs that Viet Nam has committed to, there will be no information. To do so, it is necessary to start with policy advocacy activities, raising awareness about gender-responsive state budget reporting and accountability, whilst increasing support for the Ministry of Finance in the preparation of GRB reports. book, for National Assembly agencies to ask gender-appropriate questions, organize public hearings and conduct oversights. The Ministry of Finance's experience in formulating a citizens' budget can be applicable for GRB. The very successful experience in persistently developing GRB reports has significantly sensitized government agencies and public interest in the importance of gender elements in policy and budgeting decision making.

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