



Making Government Budgeting More Gender Responsive In Vietnam

Cuong Vu, Assoc. Prof. PhD and Hoa Quynh Nguyen, PhD*

Planning and Development Faculty, National Economics University, Hanoi, Vietnam.

*Corresponding author's email: quynhhoa@neu.edu.vn

Abstract

Gender equality lies at the heart of the UN's 2030 Agenda for Sustainable Development, which recognizes that achieving gender equality is a matter of human rights and is crucial to progress across all the goals and targets. Therefore, it is important to use gender equality as a policy lens for the formulation, planning and implementation of development agenda. Having a gender-responsive approach in policy financing is crucial to ensure adequate investments for implementing national plans and policies for gender equality and women's empowerment. As a highly committed signatory to the implementation of the 2030 Agenda for Sustainable Development, the gender responsive approach presents an enormous opportunity for Viet Nam to achieve the goal of gender equality and the empowerment of all women and girls as well as the realization of their full enjoyment of all human rights. However, the current situation indicates that there is an institutional gap in state budget planning and execution, which has impeded introduction of gender responsive financing in the country. Using desk review of international case studies and institutional analysis of the legal framework for planning and budgeting management, the paper aims to investigate the good practices in gender responsive budgeting around the world and relate them to current practice in Vietnam. The lessons are drawn for Vietnam to make government budgeting more gender responsive, which is a critical enabling factor to support implementation of policy commitments to gender equality and the empowerment of women.

Keywords: Gender equality, Gender responsive budgeting, Sustainable Development Goals



1. Introduction

Gender equality lies at the heart of ambitious universal plan of action to achieve the United Nation's Sustainable Development Goals (SDGs) in 2030, with a central pledge to leave no one behind (UN 2015). While being a goal in its own right (goal 5), gender equality cuts across all 17 SDGs and is reflected in 45 targets and 54 indicators for the SDGs (Barrientos and DeJong 2006; Kabeer 2003; Kabeer and Natali 2013; Quisumbing 2003). Thus, accelerating the pace of advancing GE in all spheres of society leads to a more rapid increase in progress towards achieving the 2030 Agenda (Pedro et.al 2019; ILO 2016; UNDP 2016; UN Women 2014; World Bank 2011). Gender equality (GE) is not a separate issue but rather is an integral part of any agreed priority. It is therefore important to use gender equality as a policy lens for the formulation, planning and implementation of development agenda, so achieving equality between women and men requires institutionalizing a gender-responsive approach to financing and ensuring that adequate investments are made to implement national plans and policies for gender equality and women's empowerment (Pedro et.al 2019). Thus, the concept of gender-responsive budgeting (GRB) which has been known as gender budgeting and gender-sensitive budgeting, has been adopted by many governments across the global as a way of ensuring that their budgets respond to the needs of all people that will lead to achieve GE (Akalbila et.al, 2020).

Vietnam was one of the first signatories of the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) in 1980, which was ratified in 1982. The principle of substantive equality is now enshrined in Article 26 of the 2013 Constitution. Over the past decade, the country has made huge strides in reforming its legal and policy frameworks to guarantee equality and non-discrimination between women and men in line with CEDAW. The Law on Gender Equality (GEL), adopted in 2006, is considered a landmark piece of legislation in this regard. It defines gender equality and gender-based non-discrimination for the first time and sets out specific measures for achieving gender equality. Over the last few decades, Viet Nam has indeed made significant progress in reducing gender disparities, including those related to the significant achievements on gender equality in primary and secondary education. Viet Nam is often viewed as a leader in gender equality and is recognized as having in place a comprehensive policy and legislative framework to support gender equality and women's advancement. Despite these achievements, gender equality and discrimination persist, exacerbating other forms of disadvantage and disparity, and hindering overall development. Insufficient funding has been identified as one of the barriers for adequate implementation of gender equality commitments. A UN Women Global Review in 2017 showed that 80% of the action plans on gender equality are underinvested for their implementation. In Viet Nam, the annual report on the implementation of the national gender targets identified the need for increased funding support to the National Strategy on Gender Equality (NSGE) 2011-2020. The sector-oriented instead of program-based budgeting practice has created a huge barrier to finance such traversal thematic policy priority as gender equality. Identifying starting point for introducing gender responsive budget into the system will open an enormous opportunity for Viet Nam to improve her performance in gender equality. Using desk review of international case studies and institutional analysis of the legal framework for planning and budgeting management, the paper aims to investigate the good practices in GRB around the world and relate them to current practice in Vietnam. The lessons are drawn for Vietnam in order to make government budgeting more gender responsive, which is a critical enabling factor to support implementation of policy commitments to gender equality and women's empowerment. The paper is structured with five main sections. After this introduction, Section 2 describes the research methodology of this study. Review of cross-country case studies and getting of lessons learnt for Vietnam is presented in Section 3. After a



comparative analysis of the current policy and budgeting practice related to the GRB concerns in Viet Nam in Section 4, Section 5 provides recommendations on the policy roadmap for making government budget more gender responsive in Vietnam.

2. Research Methodology

2.1. Definitions and analytical issues

Gender-responsive budgeting (GRB) is considered an innovative public policy tool for assessing the impact of policy and budget from a gender perspective and for ensuring that policies and their accompanying budgets do not perpetuate gender inequalities but contribute to the creation of a more equal society for women and men (Budlender, 2016). It is also defined as a public financial management tool to integrate gender concerns into the macro-fiscal policy (Chakraborty, 2010). GRB applies gender lens to the budget and an ex-ante designed gender programme, after a consultative process at grass root levels. It is not a separate budget for women. It is not a question of specifically assigning money in the budget for women. GRB is categorized as ex-ante and ex-post: Ex-ante GRB refers to identifying gender needs and predictable costs using appropriate methodologies, ex-post GRB refers to applying a gender lens to existing budgets retrospectively and preparing a tangible statement of expenditure by analysing the intensity of gender components in the fiscal interventions across sectors and across levels of government (Chakraborty, 2010).

It is important to note that GRB includes is both on tax side and expenditure side. This paper focuses on expenditure- and the analytical matrices to capture ex-post GRB to understand the deviation between the “ought to be” normative GRB prepared on the basis of the identification of the gender needs and the actual gender budgets. This will help us to understand the “output gap” of GRBs, which captures the deviation between potential and actual gender budgeting across sectors of the economy.

2.2. Research Methods

Given the GRB is a relatively new approach, to examine the lessons learnt for Vietnam from good international practices, the following methods are adopted in this paper:

- *Document study.* This method is applied to reviewing documents, institutional settings including current policies, regulations and mechanisms shaping the legal framework, which is related to gender equality and public financing management. The review is crucial to provide sound diagnosis on the potentiality and necessity of applying GRB in Vietnam.

- *Case studies analysis* with advanced gender budgeting experience. These countries are selected as they have empirical evidence of GRB process at both ex-ante and ex-post levels base on the IMF’s survey of global gender budgeting experiences in 2016 including the Philippines, South Korea, India and Australia (Chakraborty, 2016).

3. Cross-country Experiences of GRB in the world: Ex-ante and Ex-post

3.1. Good practices of gender budgeting in selected countries

Each country has articulated financing gender equality requirements within the specific country contexts and there is no “one size fits all’ gender budgeting policy in the region. There are “endogenous” and “exogenous” government initiatives. The former is usually a sustained process while the latter are ‘one-



off” initiatives or donor driven. This section assesses the experiences of specific countries in the Asia Pacific with advanced gender budgeting experience. These countries are selected as they have empirical evidence of GRB process at both ex-ante and ex-post levels base on the IMF’s survey of global gender budgeting experiences in 2016 include: the Philippines, South Korea, India and Australia (Chakraborty, 2016).

The Philippines. The gender budgeting is adopted in the Philippines in both central and local levels. At the local level, as stipulated in the Local Government Code 1991 (LGC 1991), separate local departments are delegated their responsibility to manage different public services including health, social welfare and agricultural extension. Since LGC 1991 created more space in the sphere of public policy for introducing gender budgeting, various departments in different grassroots level have taken this opportunity to initiate gender-responsive policies in typical sectors, e.g., gender budgeting process in the health sector in the commune of Sorsogon, enhancement of income-earning opportunities in homeland agriculture and reduction of forced migration of women to cities in the commune of Hilongos. Local level gender budgeting suggested importance of local leading roles in initiating different gender-focused programs and policies. However, given huge gap in development status among localities, funding for local initiatives much depends on equalization transfer system, which in fact is largely politically determined, leading to underfunded local initiatives.

At the central level, the gender and development (GAD) budget, which is based on earmarking principle of gender budgeting, was initiated in 1995. Specifically, the GAD budget principle requires that at least 5% of all departmental expenditure on programs for women in national and sub-national budgets should be earmarked for gender development. While this statutory requirement showed a high commitment of the government to gender priority, it led to deficiencies in resource utilization. Firstly, it could result in a misallocation of resources in various departments, since some departments may be forced to accept gender related programs to meet that floor limit, even those programs were less efficient and effective than the others. Secondly, since there was no penalty for not utilizing the GAD budget fully and efficiently, many departments ended up with an unspent surplus in the GAD budget while other programs faced funding shortage. It became clear that a reprioritizing of expenditures based on a generic list of appropriate programs and policies for women might be more effective than a uniform targeting of 5 per cent across the board. The GAD requirement of 5% was later made more flexible so that departments could invest only on effective gender-related programs. The Budget Circular of 2020 articulated a harmonized GAD rule to ensure that “different concerns of men and women are addressed equally and equitably” in programs, projects and activities. The GAD budget, them has been mainstreamed in formulation of annual plans and budgets of all government departments. As reported by authorities in 2015, the cost of implementing mainstreamed gender plans in regular operation of agencies was at least 5% of their total annual appropriation.

South Korea. The Korean Women’s Development Institute, a policy think tank, has initiated research and developed a methodology on gender budgeting. The main objective of the Institute is to provide a framework in which gender can be integrated in the medium-term expenditure framework, program budgeting formats, and performance budgeting. In Korea, gender budgeting is mandated by law. The National Finance Act (NFA) of 2006 required the submission of gender budgets and gender balance reports, with action plans. This process started in 2010. The Act also made clear accountability for gender budgeting. For example, evaluation of the impact on women and men is required for all public expenditure programs, and its results must be integrated in the national budget (NFA, Article 16). Gender budget statement should be prepared by line ministries and included in the Budget Bill submission to the Parliament



(NFA, Article 26). The gender budget statement should include a report examining how the national budget will influence women and men differently. Similarly, Article 57 decrees that a gender balance sheet, which includes budget execution records, analysis and evaluation about the effects of gender budgeting on gender equality and remedies to remove gender discrimination, should be prepared and submitted. In addition, the Ministry of Planning and Budget, through its budget guidelines for 2006-2007, ordered that every ministry report on budget allocations with the aim of fostering gender equality as well as monitoring the impact of mainstream programs on gender equality. The government set up Women's Focal Points in key ministries of government, including Justice, Labour, Health and Welfare, Agriculture and Forestry, Education and Human Resources, and Government and Home Affairs.

At the subnational level, the basis for local level gender budgeting statement was laid down in Article 36.2 and Article 53.2 of the Local Public Finance Act. Target projects are broadly classified into "mandatory" and "recommended" projects. Under mandatory projects, Women's Policy projects (in accordance with the Third Basic Plan for Women's Policy (2008-2012) projects and Gender Impact Assessment Projects-Government funded (projects targeted for assessment according to the Gender Impact Analysis and Assessment Act, 2016 and the other projects on which it is possible to conduct gender benefit analysis) are selected. Under "recommended projects," Gender Impact Assessment Projects-Non-Government funded, and Special projects operated by the local governments were further selected. However, lack of clear selection criteria for the target projects affects credibility of the gender budget statement in local levels.

Australia. Gender budgeting at the national level took place since 1983-84 under the administration of the Hawke and Keating Labour Government (1983-1996). This period is seen as the most successful phase of gender budgeting when Australia was the first country in the world to produce a Women's Budget Statement of 1984. The Women's Budget Statements were very comprehensive documents in Australia and were an effective first step towards transparency and accountability of budgeting in ensuring that gender equality concerns were heard. This gender budgeting framework was subsequently extended to states and territory governments. Based on the framework, all public expenditure programs should be categorised into gender allocation as: (i) programs that specifically targeted women; (ii) programs to promote the employment of women and men in equal numbers, equal representation within management posts, and equal pay; and (iii) mainstream expenditures which have components where gender might be relevant, which consisted of the bulk of the remaining expenditures not covered by the first two categories. The Australian Women's Budget Statements improved the availability of gender disaggregated data by the sectoral ministries and agencies which were essential for assessing the gender disaggregated budgetary impacts.

Despite the significant achievements in terms of an increased understanding of government officials of gender-related concerns and the need to quantify the policy impacts of budgets on women, the initial efforts failed subsequently to produce significant policy change, which was attributed to cuts in public spending (Sawer, 2002). Nevertheless, various studies and reports have been provided recently to measure impact of the budget appropriation on different income groups including women's including the "Women's 2014 Budget Reply Statement" made by the Australian Labour Party or "Budget 2014-15 – a gender lens" by the civil society group of the National Foundation for Australian Women, in the absence of a government statement.



India. Gender budgeting efforts in India have encompassed four sequential phases: (i) knowledge building and networking, (ii) institutionalizing the process, (iii) capacity building, and (iv) enhancing accountability. The following table provides a summary of these phases in India and their outcomes.

Table 1. Phases of Gender Budgeting in India

	Phases	Actors	Outcome
2000-2003	Knowledge building and networking	National Institute of Public Finance and Policy (NIPFP), a think tank of the Ministry of Finance, Ministry of Women and Child Development (MWCD), UNIFEM, Ministry of Finance	Ex-post analysis of budget through a gender lens with ‘objective budgeting for gender equality,’ including a chapter in India’s Economic Survey. Highlighted the need to integrate the unpaid care economy into budgetary policies Linking public expenditure and gender development (Stotsky, 2006).
2004-2005	Institutionalizing	Ministry of Finance (MOF); NIPFP	Expert committee on “Classification of Budgetary Transactions” with gender budgeting in the terms of reference. Budget Announcement on India’s commitment to gender budgeting. Analytical matrices to do gender budgeting were designed by the MOF and NIPFP. Gender Budget Statements included in Expenditure Budgets, from 2005-06 onwards. Gender Budgeting Cells (GBC) were instituted in Ministries.
2005-present	Capacity Building	Two phases. (i) Phase I: NIPFP, MWCD and MoF (till 2006), Phase II – MWCD, UN Women (2006-present)	GBC officials, Ministries and State officers training; Charter on gender budgeting specifying the responsibilities of GRB cells
2012-present	Enhancing Accountability	Erstwhile Planning Commission (The 11 th Five Year Plan) incorporated a committee on “Accountability,” NIPFP has been part of this process with Planning Commission. Comptroller and Auditor General has initiated accountability”/auditing of	Comptroller and Auditor General of India, since 2010, has been publishing a Report on Gender Budgeting in the State Finance Accounts. The accountability mechanism is yet to follow up effectively. This Report covers money ‘actually spent’ on women.

	Phases	Actors	Outcome
		gender budgeting at State level.	

Source: Chakraborty (2016), IMF

India's gender budgeting efforts stand out globally because they have not only influenced expenditure but also revenue policies and have been extended to national and subnational government levels. The goal of gender budgeting in India was to ensure efficiency and gender in fiscal policy. Gender budgeting has been integrated into many aspects of public finance, which include informing tax reforms, revising budget classification procedures to integrate gender; shaping inter-governmental fiscal transfers, fiscal decentralization efforts, and local budgeting; and assessing the effectiveness of public expenditure through the development of benefit incidence analysis.

3.2. Lessons learnt for Vietnam

Key messages from gender budgeting experiences of the Philippines, South Korea, Australia and India are summarised in Table 2, from which some helpful lessons can be found for Vietnam. Firstly, a high-level strategic document such as international protocols or national strategies and action plans on gender equality and women's advancement is needed to provide a *long-term and strategic direction* towards removing gender discrimination in public policies (as reflected in the cases of South Korea and Australia), but it is never enough. *Concrete actions and decisions* must be made to mainstream those strategic directions into the regular fiscal management of the government system (see the case of India).

Secondly, moving from traditional input-based and sector-wide budgeting to GRB is a long journey, in which *readiness of the country's institutional set-up* is a key determinant of that roadmap. Several efforts from expenditure side of the budget, ranging from setting a earmarking budget appropriation criteria for women-related expenditures to an introduction of gender-related criteria in evaluating all public programs and activities (as practiced in Philippines) to more statutory requirements for formulation of gender budgeting and incorporation of GRB analysis, statement and/or balance sheets into budget documents submitted to legislative bodies (as mandated in South Korea and Australia) should be prioritised. When the enabling legal environment is made, the revenue side of the issue should be tackled (as experienced in India).

Lastly, *a monitoring, recording, and reporting system on GRB* should be put in place as soon as possible, even when budget appropriation system has yet reformed towards more favourable practice for GRB. Comprehensive, transparent, and reliable database on government spending on gender concerns is an essential input for any policy dialogue on the realistic roadmap for GRB adoption (referred to the case of Australia).

Table 2: Summary of international experiences in gender budgeting

Country	Policy tool	Gender concerns	Advantage	Limitation
Philippines	Gender and Development budget	Adoption of earmarking principle of gender budgeting	High commitment of the government to gender priority	Inefficiency in resource utilization
South Korea	The National Finance Act	Compulsory gender budgets, gender balance reports, and action plans in submission of medium-term budget proposals	Introduction of medium-term gender perspective into annual budgeting process	lack of clear selection criteria for the target projects affects credibility of the

	Local Public Finance Act	Basis for local level gender budgeting statement, based on which projects are selected based on gender responsiveness criteria		gender budget statement in local levels
Australia	Women's Budget Statement	Introduction of budgeting framework based on which, all public expenditure programs should be categorized into gender allocation	Enhancement of transparency and accountability of gender budgeting. Improved availability of gender disaggregated data by the sectoral ministries	Failure to result in significant policy change due to budget cut
India	Phase in gender budgeting in fiscal management	Setting up four sequential phases: (i) knowledge building and networking, (ii) institutionalizing the process, (iii) capacity building, and (iv) enhancing accountability	The most completion effort in mainstreaming gender equality in different domains of public finance management	Effectiveness of the effort need to be evaluated

The next section looks at the current gender responsive budgeting in Vietnam in light with these four lessons. References to international experiences are made when relevant.

4. Current situation of gender responsive budgeting in Viet Nam

4.1 Legal framework for gender responsive budgeting

In the national legal and policy framework, Viet Nam has specific regulations on funding for gender equality promotion and the advancement of women.

The GEL 2006 commits to promoting gender equality in different domains, including political participation, economy, labour, education - training, science - technology, culture - information - sport, public health, and family (Vietnam's National Assembly, 2006). The Law regulates that funding for gender equality is one of the measures to promote gender equality and the financial resources for gender equality activities come from three main sources: state budget, voluntary contribution of organizations and individuals, and other sources of legal incomes (Article 24). The Law also specifies that agencies and organizations have a responsibility to allocate financial resources for gender equality activities (Article 32, Clause 2, Item d).

The revised State Budget Law (SBL) 2015 (Vietnam's National Assembly, 2015) set outs that priority shall be given to expenditures on the implementation of policies of Communist Party and the State to serve gender equality objectives and other important policies (Article 8, Clause 5). The Law clearly provides that in planning annual state budget estimates, it must include and account for the budget for gender equality (Article 41, Clause 1).

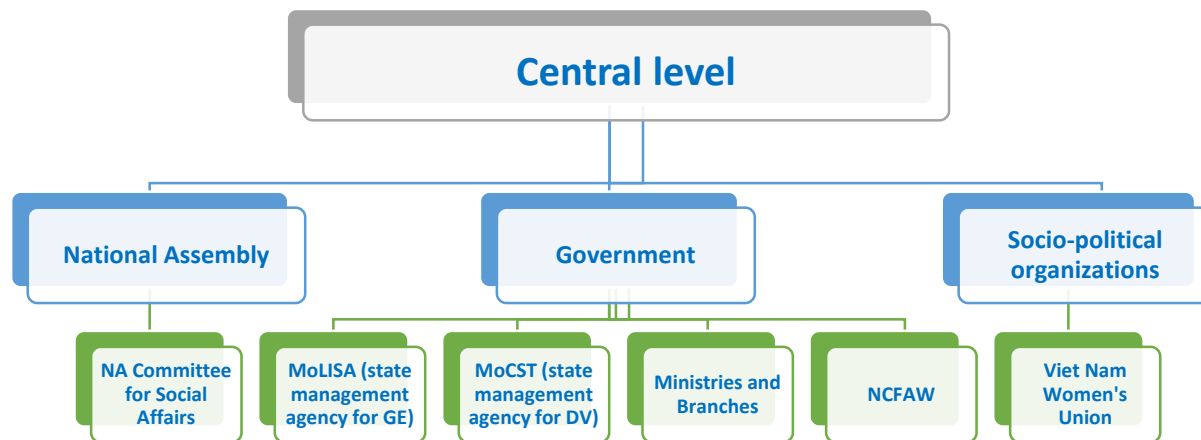
Following requirements for gender equality integration set out in strategic documents, various guiding decrees and circulars (e.g., Decree No. 70/2008/ND-CP on the coordination required in ensuring financial conditions for gender equality activities, Decree No. 48/2009/ND-CP guiding the approach to estimating funding sources for gender activities in Viet Nam, Ministry of Finance (MOF)'s Circular No.

191/2009/TT-BTC detailing the Guidelines for mobilizing funding resource for gender equality and women advancement related activities) are enacted. In fact, *have a separate section with a clear budget estimation and liquidation for the activities related to GE and AW in the annual financial and/or budget execution reports of each line ministry and agency.*

In short, while *long-term strategic direction and specific requirements for mainstreaming gender equality in regular fiscal management operation* has been clearly set out in the current legal and policy framework for GRB in Viet Nam, their enforcement is still weak due to a lack of specificity and credibility in such regulations. Neither specific indicators on earmarking percentages (as in Philippines) nor technical guidelines for gender analysis, reporting and gender disaggregation in budget data (as in Australia or India) are available. Even in public investment management, no specific tools or guidelines have been developed and adopted to monitor the extent of gender responsiveness in public programmes and projects that are not ‘women-specific’ within different sectors (Kanwar, 2016; UN-Women & WiPPA, 2015) as experienced in South Korea.

4.2. The readiness of the institutional arrangements for gender budgeting

Institutional arrangement for gender equality promotion. Both government and non-governmental organizations play an important role in promoting gender equality in Viet Nam. Key government agencies directly involved in this aspect is shown in Figure 1.



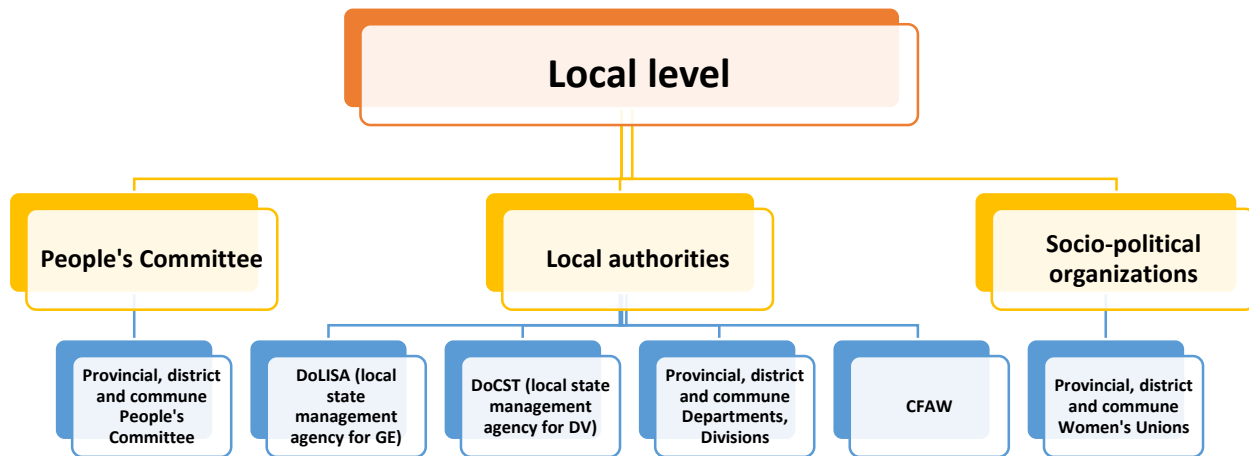


Figure 1. State Machinery for gender equality in Viet Nam

Source: Adopted from State-Bank-of-Viet-Nam (2018)

In addition, local socio-political, non-governmental, non-profit organizations, international development agencies, non-governmental organizations (NGOs), and the private business sector (or commonly regarded as non-governmental *social partners*) are also key players in this field.

Ministry of Labour, Invalids and Social Affairs (MOLISA) acts as the key governmental body, in collaboration with 21 line-ministries and central agencies, socio-political organizations and social partners, and is accountable for developing and implementing schemes, projects and programs, on gender equality promotion, in particular, the NSGE 2011 – 2020 as analysed in next section.

The current institutional arrangement shows that Viet Nam has a unique model of gender equality and women’s advancement promotion set-up. On one hand, in some extent, it can create an enabling environment for participatory GRB processes in Viet Nam (Kanwar, 2016). However, on the other hand, the fact that almost only “women-specific” organizations involved in this institutional setting has reflected a wrong perception of gender equality as addressing females’ matters only. Other more comprehensive gender issues that affect both women and men, boys and girls tend to be underestimated. This misleading perception has been translated into budget appropriation and utilization practice. Only spending on “women-specific” programs, projects and activities are recorded in gender-related state budget, while spending on other sectors including education, health care and alike is much related to providing better access of women and girls to public services is missed out. This issue is discussed in more detail in the next section.

Institutional arrangement for public expenditure management. Public expenditure management has complied with State Budget Law 2015, which does not provide an enabling environment for tracking and reporting gender-related spending in the system. Budget expenditures are broadly classified as recurrent and capital expenditures, each of which follows different management regulations and practices.

Recurrent expenditure is further classified by 13 functions, which are compulsorily reflected in any budget appropriation plan submitted to legislatives for approval¹. Since gender is not defined as a specific function, gender-relevance activities are not explicitly reflected either in national or subnational budget plans.

¹ 13 functions include defence; social security, order and safety; education, training and vocational training; science and technology; health, population and family; culture and information; broadcasting; sports; environmental Protection; economic activities; state management, political organizations and socio-political organizations,



As opposed to recurrent expenditure, capital budget is developed as a project-based investment plan. Thus, it opens the possibility for the implementation of GRB, at least at the side of capital investment budgeting. However, in Viet Nam, public investment projects are mostly infrastructure projects, non-infrastructure including gender equality related activities are hardly funded by domestic capital budget. Since gender equality is not set as a mandatory criterion for project appraisal and selection, budget allocation for gender-relevance activities in public investment projects are not specified, monitored or reported, except for women specific” programs and projects as NSGE and its component plans and projects.

In conclusion, the current institutional setting either for gender equality promotion or gender budgeting and resource utilization has yet been gender responsive. Moving away from “business as usual” budgeting practice towards more gender responsive is therefor a long journey, in which making paradigm shift in the government system is a starting point.

4.3. Gender financing, recording, and reporting

Given current public expenditure management system, the most evident gender financing is the spending for “women specific” programs or projects, which was NSGE and its component programs and projects in 2011-2020 period.

Funding for NSGE. So far, NSGE is the most overarching strategy directly addressing gender issues. That is why, as discussed in Section 4.2, most of government’s direct spending for gender equality is recorded in budget for NSGE implementation. The NSGE 2011-2020 was developed with 7 objectives and 22 specific targets following seven domains of gender equality specified in the GEL 2006 (political participation, economic affairs, labour issues, education - training, health, information - culture- sports, family affairs, and administration for gender equality). The implementation of NSGE was supported with two five-year programs – the National Program on Gender Equality (NPGE) 2011-2015 and the National Action Plan on Gender Equality (NAPGE) 2016-2020.

The funds for the implementation of the NSGE 2011-2020 under the Prime Minister’s (PM’s) Decision No. 2351/QD-TTg of December 24, 2010, were allocated in the recurrent expenditure estimates of line ministries and central agencies, and subnational budgets. Budget for NPGE 2011-2015 was VND 955 billion in total, which is contributed by central budget, subnational budget and external funding with the amounts of VND 326 billion (34%), VND 464 billion (49%), and VND 165 billion (17%) respectively. This was the first time that the Government had committed to allocating state budget funding for gender equality in its budget plans (MOLISA, 2020).

However, actual funding for the NSGE implementation was much lower than budgeted in total amount and followed decreasing trend over time for the state budget component. After five years of the implementation of the NPGE 2011-2015, the Government allocated only VND 125 billion (accounting for 38.3% of the initially approved budget for NPGE) to the central and local government agencies to implement five projects under the NPGE 2011–2015 (MoLISA, 2020). Out of the VND 125 billion, 37% was allocated to specific line ministries (MoLISA, Ministry of Culture, Sports and Tourism, the Ministry of Home Affairs, and the Committee for Ethnic Minorities) and 63% to provinces. Only seven provinces (Hanoi, Quang Ninh, Thanh Hoa, Nghe An, Ha Tinh, Dong Nai, Ho Chi Minh City) were received annual budget for the

supporting activities for socio-political-professional organizations, social organizations, socio-professional organizations; social security (State Budget Law 2015).



implementation of the NPGE 2011–2015. Remaining provinces were expected to rely on their own budget for NPGE implementation

By contrast, resource mobilization of the external funding component exceeded the budgeted plan (VND 300 billion, or 82% higher than the targeted amount of VND 165 billion). These resources came mainly from international organizations such as UN Women, UNFPA, UNDP, USAID, Embassies of Canada, Spain, and World Bank and other donors. In the period of 2007-2017, 31 bilateral and multilateral ODA projects mainstreamed with gender equality activities were implemented at the central and local levels, addressing different issues including human trafficking prevention and control, gender-based violence prevention, response to climate change, and promotion of women’s political participation. As indicated in the MOLISA Review Report on 10-year implementation of GEL, the total pledged ODA grants in this period was about USD 41 million (MOLISA, 2020).

In 2016-2020 period, as a continuing effort to implement NAPGE, another “women-specific” project was initiated under the title of “Supporting Implementation of National Gender Equality Objectives in NAPGE”. This was a component project under the Target Programme on Social Assistance System Development for 2016-2020 period with an approved budget of VND 180 billion (Government of Vietnam, 2017). However, from 2016 to 2019, actual outlay of this project was over VND 103 billion, or only 57% of the total approved budget.

Putting together for the entire period of 2011 to 2020, 34 projects/programmes directly addressing gender equality and women’s advancement were implemented, of which ODA funding sources amounted to USD 92.39 million (of which, USD 89.39 million or 97% was grant). This amount was equivalent to more than VND 212 billion, or 28% higher than initially budgeted (Ministry of Planning and Investment, 2020). Given under-committed state funding for those projects and programs, ODA has played a critical role in financing gender equality issue in Viet Nam in the last 10 years. Consequently, only 3 out of 7 NAPGE objectives (on education, health care, and cultural and communication domains) were fully achieved. Heavy reliance on external funding has threatened sustainability of all gender equality promotion efforts, given a dramatically shrink in external funding when Vietnam has become a middle-income country.

Reporting and recording system for gender responsive financing. As analysed in the previous section, the existing recurrent expenditure planning has been spending-line budgeting. Since gender-relevance has not been defined as a separate spending function in budget formulation, gender-related spending has been implicitly included in other functional areas of recurrent expenditure.

At budget execution stage, MOF is responsible for consolidating detailed budget estimates of all units, with the totals broken down according to the administrative, economic and functional classifications of each item of revenue and expenditure. The Treasury and Budget Management Information System records all information, in full, about each transaction, so that the in-year budget report, details outturn information which should, in principle, be available to compare with the detailed budget allocation plans. However, given that gender equality is an intersectional issue, it is still not assigned to any of the 13 defined functions in the State Budget Law, neither in the annual budget plan nor the outturn report. Consequently, it is extremely difficult to establish a holistic spending budget for gender equality.

Apart from on-budget expenditure management, there are some elements of revenue and expenditure that are treated as off-budget. Even though they are also budgeted, reported, disclosed, and audited annually, but it follows a different process. Although an extra-budgetary fund earmarking gender equality does not explicitly exist, some closely related funds such as the Support Fund for Poor Women under Vietnam Women’s Union, are still operating and contributing to promoting gender equality. The lack



of a coordinated monitoring system of off-budget spending activities means that it is impossible to provide a comprehensive picture of gender financing in the sphere of off-budget expenditure.

At the time of drafting this paper, gender related fiscal data in 2011-2020 period is not available despite of great efforts from various research institutions and donors. There is therefore a great challenge for the country if a gender responsive budget is to be developed.

5. Discussion and Conclusion

From the comparative analysis of GRB application in Pacific Asia and the current practice in Viet Nam, some lessons could be learnt and recommended for Viet Nam if the country aims to producing a GRB in its full meaning.

Firstly, given a hierarchical and obedience culture in the public sector in Viet Nam, if there is no explicit mandatory introduction of GRB, or at least some key components of GRB, in legislation, it is impossible to force line ministries and central agencies, and subnational governments to take serious concern on gender equality in their budgeting practice. In this environment, the Korean experience in stipulating development of gender budgets, gender balance reports, and action plans in its Nation Finance Act should be considered. Even if the current budgeting practice is still input-based, if such budget documents are mandatorily submitted to the legislatures for reviewing at the same time with budget proposal review and/or budget outturn report approval, it will be a real pressure for spending units to integrate gender financing in their budget justifications. Of course, technical guidelines for preparing meaningful reports, series of awareness raising and capacity development activities should be made available in parallel. Technical assistance from concerned development partners is always available to support the government in this sphere. .

Secondly, in longer-term, amendment in State Budget Law towards setting more enabling environment for GRB should be made. Australian's Women Budget Statement, in which a gender responsive budgeting framework is introduced, is a good lesson to increase transparency and accountability in budget appropriation. In recurrent expenditure budgeting, gender relevance should be clearly justified in all proposed activities. In capital expenditure budgeting, it should be used as a selection criterion of public investment projects. Classifying investment proposals into "mandatory" and "recommended" projects, which then are required to take gender responsiveness analysis at different level of technical sophistication as experienced in South Korea is good lesson in this manner.

Thirdly, an inclusive budgetary tracking, monitoring and evaluation, and reporting system for gender equality should be effectively strengthened. Recently, State Treasury has made some effort to codify public expenditure for gender equality. For example, in Circular 104/2014/TT-BTC on Supplement to the State Codification System, MOF has provided new code of 0920 for programs and activities and code of 0921 for projects directly targeting to gender equality and women's advancement. The codification system has allowed a more effective and comprehensive gender financing tracking. However, the definition of gender spending should be broadened beyond the traditional inclusion of only "women specific" activities. Further step should be connection



between gender spending data and gender outcomes to strengthen spending units' accountability to gender responsiveness.

Lastly, moving towards GRB is a long journey. Given current institutional weaknesses of gender budgeting in Viet Nam, a concrete roadmap should be designed, starting from awareness raising effort. Institutionalizing the process can be go in parallel with capacity building for public agencies in all levels as a next step toward the end of the journey when transparency and accountability in GRB is secured. India's system could be a good example for phasing in GRB introduction.

Learning from international good practices and customizing them with the local context is a wise approach for a late comer in GRB as Viet Nam. Strong political commitment and careful design of the system will be the key prerequisite for any gender equality promotion effort to be succeed.

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Abbreviations

CEDAW	Convention on the Elimination of All Forms of Discrimination against Women
GAD	Gender and Development
GBC	Gender Budgeting Cell
GEL	Law on Gender Equality
GRB	Gender Responsive Budgeting
LGC	Local Government Code
MOF	Ministry of Finance
MOLISA	Ministry of Labour, Invalids and Social Affairs
MWCD	Ministry of Finance, Ministry of Women and Child Development
NAPGE	National Action Plan on Gender Equality (in 2016-2020)
NFA	National Finance Act
NIPFP	National Institute of Public Finance and Policy
NPGE	National Program on Gender Equality (in 2011-2015)
NSGE	National Strategy on Gender Equality
NSGE	National Strategy on Gender Equality
SDG	Sustainable Development Goal