

Promotion and implementation of the Gender Responsive Budgeting in Law on State budget in Vietnam

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ABSTRACT

The gender equality has achieved remarkable achievements in both policy framework and practice in Vietnam recent years. The gender gap has been reduced in many areas of the economy such as labor and employment, increasing women's access rights. The content of gender equality has also been added in many important legal documents in Vietnam. However, efforts towards gender equality, in fact, have been facing various challenges such as gender-based violence, sex ratio imbalance at birth, limitations of impoverished people and particularly women on accessing essentials, social inequalities with ethnic minorities, and so on. Facing the existing problems, many solutions have been implemented, in which, one of policy tool applied effectively in over 100 countries is Gender Responsive Budgeting (GRB). In Vietnam, there has been a positive signal in GRB implementation when the State Budget Law was promulgated in 2015 which defines gender equality as one of the basic principles in the management and expenditure of the State budget (Article 8). However, the enforcement of those principles has still been challenging due to limitations of stakeholders' capacity in terms of GRB as well as lack of detailed guidelines. The research will show the theory of GRB and focus on budget data evaluation from 2015 (the last year of the 2021-2015 budget stabilization period and the principle of ensuring gender equality is regulated in the Law on Budget), together with review the legal framework for gender budgeting with assessments based on comparison with legislation in other countries and guidelines of national organizations, non-government organizations. The main objective of the research is to raise recommendations for improvements on regulations and implementation of GRB towards gender equality in Vietnam. Recommendations which are raised on the basis of drawbacks assessment in the implementing gender equality in the budget include: promulgating guidelines on the implementation GRB, defining and enhancing the responsibility, awareness of stakeholders.

Key words: gender budgeting, gender-responsive budgeting, law on state budget, gender equality

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INTRODUCTION

Feminist standpoint theory constructed by Sandra Harding (1986)¹ addressed that “women create their unique realities”². However, women are facing many difficulties, even in modern society. They earn less, are overburdened with unpaid care work, are subject to gender-based violence, are restricted in pursuing job opportunities in the labor market and, in many other ways, are disadvantaged³. One of the solutions to these challenges is to mainstream gender and the planning, budgeting, implementation, and audit state budget processes called “gender responsible budgeting” (Galizzi & Siboni, 2016; IMF, 2016; Nolte et al., 2021; OECD, 2019). Gender budgeting as a way of advancing gender equality in all the diversity of men or women.

According to UNIFEM, “Gender budgeting is a way for governments and non-governmental organizations to promote gender equality using administrative

and fiscal policy. It involves understanding the differences in a budget's impact on men and women and subsequently creating policies to remedy inequalities”⁴. The Council of Europe (2009) states that “Gender budgeting is an application of gender mainstreaming in the budgetary process”. It means a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality^{5,6}. By applying a gender lens to budgets, governments can understand different expectations and subsequently plan, execute, and monitor expenditures and revenues more effectively. Furthermore, GRB can enhance stakeholders' awareness of gender issues and impacts embedded in budgets and policies.

GRD is very actively implemented in OECD countries, according to Downes, R (2017), there was overwhelming half of OECD implementing or planning to

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introduce GRB⁵. In the Asia region, Australia and India are countries located in the top leaders in gender leaders in gender budgeting⁶.

There are different approaches to implementing gender budgeting (European Institute for Gender Equality 2019) and approaches are sometimes combined as “many tailor-made variations exist in actual gender budgeting practice”⁷. In order to implement GRD, analyzing conditions from gender perspectives and apply as well as monitoring effective budget activities are considered as important factors. Sheila Quinn (2009) addressed 3 stages, meanwhile, The Economic and Social Commission for Asia and the Pacific (ESCAP) addressed 5 stages^{5,8}. Although, the common point in GRD implementation is must to analysis of the budget from a gender perspective which is base for restructuring the state budget, then effectively monitor and assess the process. These steps need to apply to the state budget process (formulation stage; implementation stage and audit stage)⁹.

In Vietnam, the legal framework for gender and gender budgets has been established (Table 1). However, the assessment of budget activities in the gender equality target shows that GRB has not been fully and accurately approached in Vietnam, which is one of the reasons leading to the limitations in application. The research’s main objective is to ascertain the level of Vietnam’s GRB in the legal framework and implementation in order to give recommendations for promoting gender budgets, implementing gender equality principles. The research focuses on three research questions: (i) *What is the legal framework for implementing GRB in Vietnam;* (ii) *How is the implementation of GRB in the state budgeting process in Vietnam based on the assessment of opportunities and challenges? And (iii) What are solutions for Vietnam in promotion and implementation of GRB in Vietnam?*

METHODOLOGY

Literature review is the main research methodology used to find the answers the research questions. In order to assess the legal framework and current implement of gender budgeting in Vietnam, many researches, reports and specialized journals have been surveyed to provide general theoretical issues and thereby indicate the advantages and problems in implementation of gender responsive budget in Vietnamese. The survey of the legal framework was carried out on the basis of a diverse assessment of legal documents with focusing on regulations on state budget management including expenditures and revenues activities and other regulations related to promoting gender equality or gender issues in Vietnam

such as Law on Gender Equality, Labor Code, Law on Education, Law on Medical Examination and Treatment, Law on Marriage and Family. In addition, research focusing on reviewing budget data from 2015 (the last year of the 2021-2015 budget stabilization period which, then is extended to 2016) and the period after the principle of ensuring gender equality is regulated in the Law on Budget. Solutions for implement GRD in Vietnam are raised from the assessment of the legal framework and implementation of GRB in Vietnam in combination with a comparative approach from several countries’ experiences.

RESULTS

The research reviews gender budgeting in Vietnam with an overview of the gender budgeting development in Vietnam in practice as well as future trends. The research reviews the legal framework for gender budgeting with assessments based on cooperation with legislation in some other countries and guidelines of national organizations. Vietnam has established the legal framework supporting GRB which is not only recognized in the budget law but also in other specialized legal regulations such as the law on Gender Equality, the law on taxes, labor code, Law on marriage and family, etc. In recent times, Budget management is more effective, and many gender-oriented budget activities have been implemented. However, specific assessment of budget activities and research shows that GRB in Vietnam is still not properly recognized and the budget does not adequately reflect gender issues. The main reasons pointed out include problems in the regulation (such as Insufficient guidelines and unclear responsibilities of the stakeholders on GRD) and the perception of both stakeholders including social consciousness. On the basis of identifying problems and inadequacies affecting the effectiveness of GRD implementation in Vietnam, the report makes recommendations to promote GRB including recommendations in regulations and in implementation.

DISCUSSION

The legal framework for GRD in Vietnam

According to the survey of Gender budgeting Efforts in Asia (2016), “Legislation supporting gender budgeting is rarely found in the region (Asia)”⁶. However, Vietnam is known as upholding gender equality and is active in related activities with a basic legal framework supporting GRB. Ratifying the Elimination of All Forms of Discrimination against Women (1979) (CEDAW) from 1980 and adopting Beijing

Table 1: Regulations on gender equality in Viet Nam

Order	Law	Regulations
1	Law No. 73/2006/QH11 on Gender Equality.	Stipulating gender mainstreaming in the formulation of legal documents
2	Law No. 80/2015/QHH13 on Promulgation of Legal Documents in 2015, revised in 2020	Article 69. Responsibility of Social Affairs Committee for inspecting integration of gender equality in law/ordinance projects and draft resolutions
3	Law No. 85/2015/QH13 on Election of deputies to the National Assembly and deputies to People's Councils	<p>Article 2. Voting age and age of candidacy</p> <p>From the date on which the polling day is announced, every 18-year-old or older citizen of the Socialist Republic of Vietnam is entitled to vote in the election and every 21-year-old or older citizen is entitled to stand for the election to the National Assembly and the People's Councils as prescribed in this Law.</p> <p>Article 8. Proposals for proportion and composition of nominated National Assembly candidates</p> <p>3. The number of women who are nominated National Assembly candidates shall be proposed by Standing Committee of the National Assembly at the request of the Presidium of Central Committee of Vietnam Women's Union, provided that at least 35% of total official National Assembly candidates are women.</p>
4	Law No.40/2009/QH12 on Medical Examination and Treatment	<p>Article 3. Principles for medical practice</p> <p>1. To ensure equality, fairness and non-discrimination for patients.</p>
5	Law No. 43/2019/QH14 on Education	<p>Article 13. Citizens' learning rights and obligations</p> <p>1. Learning is a citizen's right and obligation. All citizens regardless of ethnicity, religion, creed, gender, personal characteristics, family origin, social status, economic status are equal in terms of learning opportunities.</p>
6	Law No. 52/2014/QH13 on Marriage and Family	<p>Article 2. Fundamental principles of the marriage and family regime</p> <p>1. Voluntary, progressive and monogamous marriage in which husband and wife are equal.</p>
7	Labor Code No. 45/2019/QH14	<p>Article 4. State policies on labor</p> <p>7. Ensure gender equality; introduce labor and social policies aimed to protect female, disabled, elderly and minor employees.</p> <p>Chapter X. Provisions Applicable to Female employees and assurance of Gender equality (8 articles)</p>

Declaration and Platform for Action (1995), Vietnam also embedded these commitments in the national legal framework (Table 1)

In state budget activities, Vietnam is one of the countries that have recognized gender equality targets in the State Budget Law. Law 83/2015/QH13 in State Budget identifies “gender equality objectives” is one of the Rules for State management. Article 8.⁵ regulates “Priority shall be given to expenditures on implementation of policies of Communist Party and the State to serve economic development, poverty reduction; ethnic policies; gender equality objectives; development of agriculture and rural areas, education, healthcare, science and technology, and other important policies”. In addition, Gender equality is also a basic for making annual state budget estimates (Article 41.1). Regarding to the organization of the budget system, Vietnam’s state budget, with a unified centralized budget management model, is a favorable environment for pursuing two goals of social justice and gender equality. The adjustment and supplementary mechanism between budget levels, in fact, has significantly narrowed the gap between state budget expenditure per capita compared to the budget revenue gap per capita.

Regarding to state budget collection, some law on taxes has also shown the gender issues with consideration of conditions of taxpayer. Women and the poor have a lower ability to pay taxes than men because they earn less than men¹⁰. 98.8% of women-owned SMEs are micro and small (Research Report on Women-owned SMEs in Vietnam, 2016). Specifically, the Law on Corporate Income Tax and the Law on Supporting Small and Medium Enterprises have considered encouraging the operation of women-owned enterprises such as reducing tax rates, reduce some expenses related to female and ethnic minorities employees when calculating tax (Article 4.2.10 Circular No.96/2015/TT-BTC), simplifying tax procedures for small and medium enterprises. In particular, in the context of the Covid pandemic, financial and labor support policies have been implemented, many of which are geared towards SMEs (Resolution 406/NQ-UBTVQH dated 19/10/2021) and support the labor (the number of people receiving unemployment benefits and job referral counseling about 1,5 million people in 2021)¹¹. Furthermore, PIT in Vietnam also has regulations aimed at income distribution, thereby showing the weak gender. According to law on PIT, the lower rate is applied low-income person (from 5% to 35% applied to income from wages and salaries). In addition, there are provisions for tax deductions for each individual. Each individual may earn up to

VND132 million or VND11 million/month (Article 1 Resolution No. 954/2020/UBTVQH14) on a tax-exempt basis each year¹².

The gender equity, besides, is also reflected in budget expenditure activities. Economic inequality in Vietnam is increasing with every measure of its interaction with gender inequality. Economic inequality is exacerbated by poverty of voice and opportunity. In Viet Nam, ethnic minorities, migrant workers and women are likely to be impoverished, lack access to services and political decision-making, and be discriminated against. handle the most. For generations, female workers were often unskilled and untrained, confined to labor-intensive and low-wage jobs¹³. From this context, the rate of expenditure for health and education are guaranteed at a high level (Table 3). Evidence shows that a reasonable portion of the budget is devoted to poverty reduction goals. Total poverty reduction budget (both direct and indirect) is estimated at 15.5% of total state expenditure in the period 2005 – 2012¹³.

The drawbacks of implementation of GRB in the state budgeting process in Vietnam

In the implementation stage, special recurrent expenditures of central and local agencies shall comply with the Fiscal decentralization. “This is promising for GRB as subnational governments are closer to people and therefore appropriately placed to decide on spending priorities”¹⁴. However, Vietnam fiscal system is mainly built on the basis of spending levels for the fields in the previous period and the ability to current revenue source capacity, not taking into account the need to spend according to the set priority goals. In particular, due to the widening of revenue between localities, the disparity in budget allocation and budget expenditure between localities increased. For example, Ho Chi Minh City’s budget accounts for 20-30% of total budget revenue while 46/64 provinces (2021) have not yet managed to balance their own revenues and expenditures and depend on balanced supplementary sources from the central budget. Especially since the 2015 Budget Law, with the goal of increasing the autonomy of local budgets, budget pressures in localities are increasing. In the construction of the budget estimate. In the formulation stage, for many years, the allocation of investment spending and capital sources for national target programs has not been according to norms. Total local expenditure depends quite a lot on population size. This situation leads to the consequences that localities in remote areas, with small population, difficult economy, complicated terrain, high investment cost,.. do not have

Table 2: State budget Expenditure for Education and Health in Vietnam in 2015-2022 period (Unit: Billion VND)

Item/Year	2015	2016	2017	2018	2019	2020*	2021*	2022*
Education and training expenditures	177.367	178.036	204.521	220.436	237.767	258.750	249.971	275.709
Health, Population and Family planning expenditures	49.423	48.043	NA	NA	NA	NA	NA	NA
Total state budget expenditures	1.181.128	1.107.381	1.355.034	1.435.435	1.526.893	1.747.100	1.687.000	1.784.600
Education and training expenditures	15%	16%	15%	15%	16%	15%	15%	15%
Health, Population and Family planning expenditures	4%	4%	NA	NA	NA	NA	NA	NA
Total state budget expenditures	100%	100%	100%	100%	100%	100%	100%	100%

* State budget Formulation

enough budget to invest in infrastructure. As the result, the gap in infrastructure capacity between localities is very large which affects the conditions and accessibility of people in areas with low gender equity in Vietnam.

For more detail, applying the guidelines on implementing GRB into budget activities in Vietnam, it can be seen that, despite having a basic legal basis, GRB implementation still has many limitations:

Firstly, insufficient guidelines on the implementation of GRB

According to UN, there are “two most common GRB intervention points in formulation stage including the engendered budget call circular (BCC) and the gender budget (GB) statement. The BCC constitutes instructions or guidelines for ministries and line departments to facilitate gender mainstreaming in the budgetary process. The GB statement, which can be a mix of quantitative and qualitative information, serves as a gender-specific accountability document to report on gender-responsiveness of programmer”. These points has applied in many Asian countries⁹. UN Women (2015) emphasises the specificity and clarity of the BCC which is introduced in 42% (11 out of 26 countries) of countries in Asia-pacific region. Indonesia, Philippines issued Circular provides detailed guidelines on prepare for GRB. Korean, Timor-Lester, Bangladesh and Nepal also address gender and provide instructions and indicators for measuring the GRN¹⁴.

Vietnamese State Budget Law has defined that gender equality is one of the fundamental rules for state budget management. However, the stages of the budget and gender mainstreaming in the budget have not shown positive results. Part of this is explained by the lack of detailed guidelines and regulations. The 3–5-year financial plan or budget guidance documents issued after the 2015 State budget law was promulgated did not mention GRB or GE (Circular no. 61/2021/TT-BTC dated 26/7/2021 on guiding the formulation of State Budget estimates for 2022, Financial plan – state budget in 3 years 2022-2024). The principle of formulation and budget expenditure activities also does not mention gender. “The lack of fundamental principles requiring gender mainstreaming in the budget formulation has been hindering the introduction of GRB, especially as some organizations and individuals who manage the State Budget display limited awareness regarding gender equality”¹⁵. As a result, other legal related to budget activities such as tax laws and regulations in budget expenditures have not yet reflected reasonable consideration of gender and gender-sensitive indicators in regulations. For example, although considering specifically, corporate income tax and personal income tax regulations have

set out incentives to encourage the activities of small-scale or low-income groups of businesses/individuals. However, in the overview of the Vietnamese tax system, direct taxes that are able to overcome inequality (progressive tax rates) tend to decrease gradually. Meanwhile, indirect taxes which currently account for a large proportion with uptrend. The personal income tax (PIT) only contributes to an approximately modest portion of 2- 10% and corporate contributes 25% (2015 – 2019) of the total revenue, while VAT stayed the highest rate by over 30% in period 2010 - 2019 (Table 2). It seems that the tax burden is places on low-income people and thus particularly towards women. *Secondly, the limitation of data and gender analysis* Quinn (2009)⁸ and John R. Bartle (2020)¹³ stated data play an important role in gender analysis. “Significant deficiencies in relation to data collection and management continue to hamper gender-sensitive analysis. Even the most straightforward exercise of recording the sex of beneficiaries of government services is, in some instances, not done. This failure is often because they need for sex-disaggregation is not recognized outside national statistics offices”⁸. Furthermore, “the collection of sex-disaggregated data is useful to monitor procurement, expenditure, output and outcomes through”⁹. Many countries have introduced specific tools to incorporate gender issues into budget formats and/or to report on gender responsiveness of programmes across sectors, which is the basics for GRB implement effectively¹⁴.

In Vietnam, one of the shortcomings in budget activities is the limitation in transparency, which affects the limitation of the data assessment and data collection work. Open Budget Index (OBI) based on the survey to measure countries’ commitment to budget transparency carried out by International Budget Partnership (IBP) scored 18/100 which stays in comparison with India 46, Thailand 42, and Indonesia 62. The state budget data in the 2015-2020 period¹⁶ has shown that budget estimates and finalization figures do not reflect gender. There are budgetary activities that take into account women and children generally reflected in data on national projects, or budget numbers at agencies such as MOLISA.

Thirdly, the unclear responsibilities of the stakeholders in terms of GRB and the sensitization of stakeholders in gender consideration

According to Vietnamese legal framework, MOLISA is the agency with the most important role in gender equality. Regarding the GRB, the MOF will assume the prime responsibility for, and coordinate with other ministries, ministerial-level agencies, and

Table 3: State budget revenues and grants (Billion VND and %)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
TOTAL	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
1 Corporate income tax	37	40	42	31	38	30	31	32	35	34	29	26	23	23	25	24
2 Personal income tax	2	2	2	2	4	4	5	6	7	7	7	7	8	9	9	10
3 Land and housing tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 Registration tax	-	-	-	-	-	-	-	-	-	-	-	-	3	3	3	4
5 Value added tax	25	24	23	21	25	29	32	31	28	30	34	33	34	34	34	32
6 Excise tax on domestic goods and services	8	8	7	5	6	8	8	7	28	8	8	9	11	9	9	10
7 Natural resources tax	11	11	11	6	7	5	5	6	7	6	5	4	3	4	4	3
8 Agricultural land-use tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Imp - Exp. tax, excise tax and environmental protection tax on Imports	14	12	11	11	17	21	15	13	12	11	13	13	12	11	9	9
10 Environmental protection tax	-	-	-	-	-	-	-	2	12	2	2	4	5	5	5	6
11 Other taxes	2	2	1	23	3	3	3	3	-	-	-	-	-	-	-	-

 Source: Authors' compilation (<https://ckas.mof.gov.vn>) (Ministry of finance)

socio-political organizations at the central level in organizing the implementation of strategies, policies, programs, plans, and objectives as well as participate in evaluating the integration of gender equality issues in the development of normative - legal documents, etc.

The MOF which plays an important role in the implementation of the GRD is generally stipulated in Article 4 of Decree no.70/2008/ND-CP. Integrating gender equality issues in the formulation and implementation of sector programs and plans". this is inconsistent with the successful experience of many countries in GRB implementation. According to Chakraborty (2016) the successful gender budgeting initiatives in the Asian region were "within government" exercises with MOF (instead of other sectoral ministries) spearheading the process, in collaboration with public policy think tanks and others⁶.

Regulations on the responsibility of MOF, MOLISA, other Ministries and provincial and city People's Committees to mainstream gender equality issues in the formulation and implementation of local socio-economic development plans are provided in Decree No.70/2008/ND-CP. However, the lack of a mechanism for enforcing and monitoring this has resulted in gender analysis being missed in this planning process. This lack of attention to gender issues in policy analysis has limited the ability to mainstream gender in the formulation of policies and hence the allocation of adequate budgets¹⁵.

Conclusion and some recommendations

Gender equality is of utmost importance. In developing countries where gender equality still has many problems, the budget has a large burden towards economic development, therefore GRD implementation faces many significant challenges. However, GRB is the key to promoting gender equality and therefore needs to be identified as a central issue and requires changes, adjustments, and detailed guidance in the legal framework on budgeting including regulations on stated budget development, revenue and expenditure, which needs to base on the gender data analysis.

Promulgating regulations/guidelines on the implementation GRB. Government should consider issuing detailed and specific regulations on gender equality in the budget law. The GRB should be identified in the annual budgeting guidelines and in longer-term financial plans. In addition, GRB does not mean a budget for women, but in the context of limited infrastructure and other negative conditions to implement GRB comprehensively, legislators may consider

defining the detailed expenditure for women in budget. For example, Gender equality is well anchored in Austrian legislation: Article 7 of the Federal Constitution obliges the Federal Government, the Provinces and the local authorities to ensure the equal treatment of women and men. A number of gender budget initiatives have been carried out in Austria, at national, provincial, and local levels. In the Philippines, Gender and Development (GAD) Budget in 1995 earmarked 5% of all departmental expenditure on programs for women in national and sub-national budgets. In The Republic of Korea National Finance Law (Articles 16, 26, 57, 68.2, 73.2) is about to introduce gender budgeting principles and statements, and to do gender differential impacts/analyze in balance sheet, flow of funds and audits. In Bhutan, the 5-year budget plan also reflects gender accountability in the national budget¹⁷.

Clearly defining and enhancing the responsibility and accountability of Ministries, especially in some specialized management agencies in Finance, Education, Health, and Social Affairs as well as local government levels in implementation of GRB

While Bryn Welham (2018) pointed that "the efforts at gender budgeting often focus on the wrong target – typically the finance ministry. MOF can set rules for how spending should be managed but is not in a position to micro-direct the tens of thousands (and possibly millions) of public sector decisions that are made each day"; "the severe capacity limitations affecting finance ministries in low-income countries, which are often working full-time to maintain basic fiscal control and deal with numerous overlapping urgent budgetary challenges. They are not well equipped to deal with the nuances of how public spending is managed several layers below"¹⁸. However, Many studies indicated the important role of MOF in enhancing GRB^{8,18,19} because MOF which "hold the purse strings and allocate the resources are not applying a gender lens to budgets, then the impact will be low"²⁰. Based on the state budget system in Vietnam which consists of central and local government budget and the MOF playing an important role in budget estimation and execution, improving the responsibility of the MOF in GRB implementation is an appropriate solution.

In Vietnam, Ministries including MOLISA, Ministry of Education, Ministry of Health, etc. are allocated independent budgets in professional management activities and belong to the central budget. Therefore, to increase the effectiveness of gender mainstreaming in the budget, the responsibility for implementation to each Ministry or department should also

be clearly defined and there must be a regime for reporting, reflecting and explaining this content annually together with financial statement. For example, In Belgium, the Gender Mainstreaming Act was introduced in 2007 and its provision identifies each government department to detail its spending on actions targeted to achieve equality between women and men⁸. In Rwanda from 2013, the budgeting guidelines require all ministries and localities to provide a gender-responsible budget report for selected programs based¹⁷.

Strengthening gender issues in regulations related to budget revenue and expenditure in order to create a basis for relevant agencies to implement GRB.

Taxation affects women on the basis of their gender^{12,21}. From the budget structure of Vietnam, it needs to identify and promote gender aspect of taxation and distributional impacts of consideration on rate distribution from the indirect taxes to direct taxes. This helps to reduce the tax burden from income, especially for low-middle income groups, instead shifting the responsibility onto indirect taxes especially property taxes. This promotes redistribution of tax and makes tax systems more gender equality. In addition, considering the point of view in the arrangement of budget expenditures. In view of the budget, gender-related expenditure is generally defined as a consumable expenditure. However, following “Gender and the Economy” (2017)²⁰ “One of three factors suggested for making GRD work well is Budgets should reframe spending on human capital as an “investment”. Government accounting lists spending on infrastructure as a capital investment but spending on human development (e.g., childcare) as an expenditure”. This change of opinion has great significance in planning and building budget estimates and identifying priority items in budget expenditures. Furthermore, it is necessary to promote the financial support for SMEs and other support policy which will be an important motivation for SMEs in general and women in particular to access and participate in economic activities such as development of the Credit Guarantee Fund, the SME Development Fund, the credit guarantee, etc or stipulating incentives for SMEs in the public bidding process (Law on National Procurement 2013).

Finally, as the report of Unwoman by 2015 addressed “*raise awareness and skills of stakeholder in state budget management*” and *building a gender-segregated database*” is an efficient solution for implementing GDB. Although gender equality as one of the basic principles regulated, however, budget management

activities have not yet come from gender inequality issues, particularly the output have not been positively changed in terms of gender equality. Therefore, it is necessary to building a gender- segregated database which is the basis for evaluation activities, setting goals and indicators for outputs assessment. Data and data analysis is the first step as well as basis for implementing GRB. In addition, as the budgetary process is currently carried out mainly at the financial institution, gender issues may not be fully recognized, thus raise awareness and skills about GRD¹⁵.

ABBREVIATIONS

GRB : Gender responsive budgeting

IMF : International Monetary Fund

MOF : Ministry of Finance

MOLISA : the Ministry of Labour, Invalids and Social Affairs

NWM : National Women’s Machinery

OECD : Organisation for Economic Co-operation and Development

SMEs : Small and mid-size enterprises

UN : United Nations

UNIFEM : United Nations International Children’s Emergency Fund

VAT : Value-Added Tax

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COMPETING OF INTEREST

The author declares that they have no conflicts of interest

AUTHOR’S CONTRIBUTION

All content of the article is done by the author only.

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Thúc đẩy và thực hiện ngân sách có trách nhiệm giới trong pháp luật Ngân sách Nhà nước tại Việt Nam

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TÓM TẮT

Tại Việt Nam, trong những năm gần đây vấn đề bình đẳng giới đã đạt được những thành tựu đáng kể cả về khung chính sách và thực tiễn. Khoảng cách giới đã được thu hẹp trong nhiều lĩnh vực của nền kinh tế, lao động và việc làm đồng thời cải thiện quyền tiếp cận của phụ nữ. Vấn đề bình đẳng giới cũng đã được đưa vào trong nhiều văn bản pháp luật quan trọng của Việt Nam. Tuy nhiên, trên thực tế, những nỗ lực hướng tới bình đẳng giới đang phải đối mặt với nhiều thách thức khác nhau như bạo lực trên cơ sở giới, mất cân bằng giới tính khi sinh, hạn chế của người nghèo và đặc biệt là phụ nữ trong việc tiếp cận các nhu yếu phẩm, bất bình đẳng đối với dân tộc thiểu số, v.v. Trước những vấn đề tồn tại, nhiều chính sách đã được triển khai, trong đó, một trong những công cụ chính sách được áp dụng hiệu quả tại hơn 100 quốc gia hiện nay là GRD.

Tại Việt Nam, có một tín hiệu tích cực trong việc thực hiện GRD khi Luật NSNN được ban hành năm 2015, trong đó xác định bình đẳng giới là một trong những nguyên tắc cơ bản trong quản lý và chi NSNN (Điều 8). Tuy nhiên, việc thực thi nguyên tắc này vẫn còn nhiều thách thức do hạn chế về năng lực của các chủ thể liên quan, nhận thức của xã hội, cũng như thiếu vắng các hướng dẫn chi tiết trong triển khai về GRB.

Nghiên cứu sẽ khái quát lý thuyết về GRB và sau đó tập trung vào đánh giá dữ liệu ngân sách từ năm 2015 (năm cuối cùng của thời kỳ ổn định ngân sách 2021-2015 và nguyên tắc đảm bảo bình đẳng giới được quy định trong Luật Ngân sách), đồng thời rà soát các quy phạm pháp luật về ngân sách và về giới với các đánh giá dựa trên sự so sánh với pháp luật ở một số quốc gia khác và hướng dẫn của các tổ chức quốc gia, tổ chức phi chính phủ. Mục tiêu chính của nghiên cứu là đưa ra các khuyến nghị để cải thiện các quy định và thực hiện GRB hướng tới bình đẳng giới ở Việt Nam. Các khuyến nghị được xây dựng trên cơ sở đánh giá những mặt hạn chế trong việc thực hiện bình đẳng giới trong ngân sách, bao gồm: ban hành hướng dẫn thực hiện GRB, xác định và nâng cao trách nhiệm, nhận thức của các bên liên quan.

Từ khoá: ngân sách giới, ngân sách có trách nhiệm giới, luật ngân sách nhà nước, bình đẳng giới

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