

PAi

FINAL REPORT



END OF PROJECT EVALUATION
‘STRENGTHENING THE CAPACITIES FOR
BUDGETARY DECISION AND OVERSIGHT OF
PEOPLE’S ELECTED BODIES IN VIETNAM’
PROJECT 00062806



*Empowered lives.
Resilient nations.*

March 2013

PAi

Public Administration
International

END OF PROJECT EVALUATION OF THE ‘STRENGTHENING THE CAPACITIES FOR BUDGETARY DECISION AND OVERSIGHT OF PEOPLE’S ELECTED BODIES IN VIETNAM’ PROJECT

Prepared for:

**United Nations Development Programme (UNDP) Vietnam
Committee for Financial – Budgetary Affairs (CFBA) of
the National Assembly of Vietnam**

Prepared by:

**Public Administration International (PAI)
Glen Wright, International Finance and Budget Specialist
Nguyen Thi Thanh Hang, Senior National Budget Expert
Dao Ngoc Nga, Evaluation Team Consultant**

Disclaimer:

This End-of-Project evaluation report has been drafted by Glen Wright, Nguyen Thi Thanh Hang and Dao Ngoc Nga in the framework of the Project ‘*Strengthening the Capacities for Budgetary Decision and Oversight of People’s Elected Bodies in Vietnam.*’ The views expressed in this report are those of the authors and do not necessarily represent the views and opinions of UNDP Vietnam or the National Assembly Committee for Financial and Budgetary Affairs of Vietnam.

Contents

	Acknowledgements	2
	Abbreviations and Acronyms	3
	Executive Summary	4
PART 1	Introduction, Scope and Purpose of Evaluation	9
	1.1 Introduction and Background of Project	
	1.2 Scope of Project Goals and Activities	
	1.3 Purpose of End of Project Evaluation	
PART 2	Methodology	11
	2.1 Key Questions	
	2.2 Evaluation Methodology Process	
PART 3	Findings and Observations	14
	3.1 Component A: Vision and Development Strategy	
	3.2 Component B: Strengthening the Capacity for State Budget Decision and Oversight at National Assembly Institutions and Support Staff	
	3.3 Component C: Strengthening Capacity of State Budget Decision and Oversight for Provincial People's Councils and Support Staff	
	3.4 Overall Project Achievements	
	3.5 Project Management Arrangements	
PART 4	Lessons Learnt / Recommendations	31
	4.1 Lessons Learnt	
	4.2 Recommendations	
PART 5	Budget Utilization	35
PART 6	Conclusions	36
	6.1 Component A	
	6.2 Component B	
	6.3 Component C	
	6.4. Project Management	
	6.5 Budget Utilization	
	6.6 Overall Project Conclusion	
	Annexes	
	Annex 1: List of Documents Reviewed	
	Annex 2: List of Persons Interviewed	
	Annex 3: Interview Questions	
	Annex 4: Summary of Provinces Visited	
	Annex 5 : Research/Studies of the Project	
	Annex 6: List of Training for 2009-2012	

Acknowledgements

The evaluation team wishes to express its appreciation for the support provided by the Project Management Unit Manager, Mr. Tran Thanh Dung, and the PMU staff for the administrative and logistical support provided throughout this mission. Also, the support of Ms. Bui Phuong Tra, UNDP Program Officer, is gratefully acknowledged.

The opportunity to meet with Mr. Dinh Van Nha, Vice Chair of the National Assembly Committee on Financial-Budgetary Affairs and National Project Director of the UNDP-CFBA project is much appreciated. A special thanks to the national, provincial, and district officials that provided their time and hospitality to assist the evaluation team is particularly appreciated and acknowledged by the evaluation team. Last but not least, thanks are due to Ms. Claire Cameron, Director of Public Administration International (PAI) and Ed Zakharchenko for their dedicated inputs into report finalisation and for their efficient and pleasant support in report production.

Abbreviations

ADB	Asian Development Bank
AWP	Annual Work Plans
CFBA	Committee on Financial-Budgetary Affairs
DPO	Detailed Project Outline
EC	Economic Committee
EOP	End of Project
EU	European Union
HCMC	Ho Chi Minh City
ILO	International Labour Organization
IP	Implementing Partner
NA	National Assembly
NIM	National Implementation
NPD	National Project Director
NPM	National Project Manager
M&E	Monitoring and Evaluation
MTBF	Medium Term Budget Framework
MTEF	Medium Term Expenditure Framework
MTFF	Medium Term Fiscal Framework
OBB	Output Based Budgeting
PMU	Project Management Unit
PPC	Provincial People's Council
SAV	State Audit Vietnam
STA	Senior Technical Advisor
UNEG	United Nations Evaluation Group
UNDP	United Nations Development Programme
VND	Vietnamese Dong
WB	World Bank

Purpose of the Evaluation

This End of Project (EOP) Evaluation Report addresses the implementation of the United Nations Development Programme (UNDP) project titled “Strengthening the Capacities for Budgetary Decision and Oversight of People’s Elected Bodies in Vietnam.” The project period being evaluated covers the period of 2009-2012 with the National Assembly Committee on Financial-Budgetary Affairs (CFBA) as the Implementing Party (IP) for the project.

The project has been composed of three main components that are summarized as follows from the Detailed Project Outline (DPO) that provides the main description of the project.

Component A: Vision and development strategy, including general and crosscutting issues

Component B: Strengthening capacity of state budget decision and oversight for National Assembly’s institutions and supporting staff.

Component C: Strengthening capacity of state budget decision and oversight for Provincial People’s Councils and support staff.

As identified in the Terms of Reference issued for undertaking this assignment the project evaluation has the following scope and purpose:

- An in-depth review of the implementation of various project components with a view to identifying the level of achievement of the planned project outputs, the contribution to institutional development and sustainable human capacities;
- Assessment of the level of participation of stakeholders in the achievement of the desired outcomes, as well as the effectiveness of such participation;
- Assess the primary impact of the capacity development in the budgetary area for both the National Assembly (NA) and Provincial People’s Councils (PPC) (local assemblies). Possible gaps/weakness in the current project design and possible interventions and measures that could be continued to support the NA and PPCs in the future;
- Extract lessons learned and best practices that can be considered in the planning and design of future support activities for enhancing the budgetary decision and oversight capacities of people’s elected bodies in Vietnam.

Methodology of the Evaluation

The evaluation methodology is based on applying the standard methodology for UNDP programmes as described in United Nations Evaluation Group (UNEG) publication Norms for Evaluation in the UN System. The evaluation focused on assessing the project on the basis of the following factors: (1) relevance, (2) effectiveness, (3) efficiency, (4) impact, and (5) sustainability.

The following identifies the eight-step methodology utilized in conducting this End of Project Evaluation: Task 1: Desk Review of Project Documentation, Task 2: Initial Briefing with UNDP and CFBA, Task 3: Develop Report Outline, Work Plan and Interview Questions, Task 4: Conduct Interviews at National and Provincial Levels, Task 5: Review/Analysis of Interviews/Documentation, Task 6: Drafting of Evaluation Report, Task 7: Workshop on Draft Report, Task 8: Finalize Evaluation Report

Findings and Observations

Component A: Vision and Development Strategy

The component has on balance achieved a positive impact on strengthening the CFBA and other national institutions. It has provided the basis for understanding the functions and roles of elected bodies in performing this function. It has enhanced the knowledge of the elected and support staff of these institutions in appreciating the importance of this function. The component has perhaps focused more on this knowledge sharing and transfer of technical capacity of the NA deputies and support staff more than developing the CFBA as an institutional force for budgeting oversight and monitoring. There is still work to be done in strengthening the processes and procedures related to budget oversight in the National Assembly. The CFBA has the potential to be the role model for this and further support to the CFBA should emphasize this potential.

The key achievements of the components are the exposure to and knowledge development of budget reform approaches, the input into the law making process through the use of hearings and policy analysis to influence legislation, and the development of a committee vision and strategy that resulted in a handbook for the committee operations and its current organizational structure. The component has supported the CFBA in this regard and for this reason it has achieved a positive impact in this second phase of the project.

Component B: Strengthening the Capacity for State Budget Decision and Oversight at National Assembly Institutions and Support

Component B has achieved a substantial level of support in providing capacity development to the CFBA and staff in performing budget decision and oversight functions. This was accomplished through policy research and study tour support to the CBFA and its staff. This support enabled the CFBA to achieve a higher level of budget oversight and monitoring of the budget decision-making process. The component has increased the knowledge and expertise of the CFBA and staff departments in the conduct of research studies and technical areas of policy analysis. The opportunity that the staff had to attend training sessions and participate in the international study tours proved to be effective and enabled them to improve the work of the CFBA in the budget oversight and monitoring processes.

Progress has been made in institutionalizing the Question Sessions as a part of the budget oversight process within NA institutions and further improvement is expected with changes to the legal framework in the coming year. With the NA adopting the Question Session process piloted by the CFBA there will be even more impact of this component.

The component is a critical one for improving the budget process and providing more sophisticated budget oversight and evaluation. Therefore, the component should be examined in terms of how it can be further developed under a new project. It may well require additional donor level support in conjunction with the project to provide the full technical and human resources for this activity. Since the World Bank (WB) has established an interest in furthering the development of the budget process in the central ministries, close cooperation with the WB in terms of Medium Term Budget Framework (MTBF) and budget reform could contribute to achieving some aspects of this component.

Component C: Strengthening Capacity of State Budget Decision and Oversight for Provincial People's Councils and Support Staff

Component C has been highly successful and effective in supporting the development of the elected bodies at the provincial level and has even impacted on the district level. The training and research support provided by the project has been highly praised by those interviewed during this evaluation. The impact of this training and research is identified in the report among the six provinces visited during this evaluation.

The training provided a sound basis for the provincial level deputies and support staff to undertake their budget oversight duties. It was evident from the interviews and discussions that the provincial level officials are serious about supporting this budget oversight function. To this extent they have taken a high level of initiative to transfer the knowledge received during the training to the district levels. This is one of the major sustainable impacts of the project at the provincial level. The provincial level officials indicated there is a need to provide more specific and practical training in some areas, such as appraisal of investment projects and methods of revenue estimation.

The provincial officials also indicated they have benefited greatly from the support for undertaking research projects. A number of provinces have conducted research on specific topics in the area of budget process, land and resettlement issues, and assessment of local fees for services. These have proved to be highly valuable and have led to provincial council resolutions based on the conduct of this research study. The exchange of the research studies among the participating project provinces has also proved highly successful and these exchanges at both training and research forums are highly appreciated and welcomed by the provincial level officials.

Recommendations

A number of recommendations are made based on the interviews conducted at the national and provincial level and these are summarized below.

1. Strategy to Scale Up the Project to More Provinces

The project has an intention to expand the support to an additional 10 provinces to reach a total of 30 provinces, or roughly half of the provinces in Vietnam. It is recommended that prior to undertaking a selection of the next 10 provinces an overall strategy and plan for scaling up this project should be undertaken.

2. Development of Training Needs Assessment

The project has delivered a high level of training in both quantity and content. This was done without a formal training needs assessment that would have more appropriately identified the skill and knowledge gaps.

It is also recommended that the existing training modules be developed into a more structured and formalized training programme and delivered in a logical sequence to maximize the value of the training. The training needs assessment would contribute to this effort.

3. Re-orient Training to More Practical and Specific Applications of Programme Evaluation and Monitoring and Evaluation

There are two key points that are to be made with this recommendation. During the course of the interviews at national, provincial and district level interviewees observed

that the training should be specific and practical. It was specifically mentioned, particularly at the provincial and district level, that they need some methods of making budget revenue estimates, as they are often required to attempt to achieve revenue collection levels that are not realistic.

Another specific request was for methods of evaluating infrastructure investment projects. Many of the development funds allocated by the provinces and districts are for infrastructure projects, but they lack the knowledge and skills to evaluate whether the projects have been completed efficiently as expected. Some methods of analyzing investment projects based on economic analysis techniques would be useful for the provincial and district levels.

The provincial level officials noted that they lacked the expertise and training to conduct more sophisticated programme evaluations, particularly the conduct of impact assessments when new policies have been implemented. There is a need for more specific training in these methods and techniques.

4. Support Knowledge Sharing and Dissemination of Information to the District Level

The new project should examine methods and means to ensure that the district level is provided with this knowledge and skills in a more regular and formalized manner. The district levels are the key implementation agents and the subject of the budget oversight and monitoring and evaluation efforts.

5. More Emphasis on Development of the Research Studies

The support of the research studies has some significant possibilities for capacity development and impact on the budget decision process. The research study process is well developed and more focus and support should be directed to this effort in the next phase.

6. More emphasis on specific issues such as gender, social welfare, ethnic minorities

Gender issues did not receive sufficient attention in the second phase. In addition, focusing on budget allocation to the social welfare policies, including the ones for ethnic minorities, will be a greater requirement in the coming period. Moreover, with the participation of the Ethnic Council in the new project and with the One UN reform in Vietnam, the project should consider seeking expertise and cooperation with other UN agencies where these issues are within their mandates.

Project Management

The project management is considered to be highly efficient and effective. The development and delivery of the large quantity of training, the conduct of study tours, and the support of the research project indicates a well functioning project management team.

The evaluation team notes that a number of positions in the project organization were not filled during the course of the project. On the technical side, a National Finance and Budget Specialist position was not filled due to not finding a qualified person for this position. On the project management side the position of National Specialist for Planning, M & E, and Communications was not filled. The evaluation team recommends that greater efforts be made in the next phase to fill these positions.

In the event these positions cannot be filled, the evaluation team believes that the PMU staff has the capability to perform more technical functions of the project. The staff has relevant academic qualifications and with their exposure to the activities of the project they have become more familiar with the methods and techniques that the project is supporting. The evaluation team notes that the National Project Manager has attended an international training programme on public finance and fiscal decentralization that is very relevant to the technical areas of the project.

Budget Utilization

The review also looked at the expenditure rates per year to determine whether there was a significant difference in the expenditure meeting planned disbursements.

The year-by-year comparison presented a low percentage of actual to planned expenditure for the project activities in 2009 of 50.8% to a high of 93% in 2011. The actual to planned project activities disbursement over the four years was 87%, which is considered quite acceptable for a project of this size and scope.

The percentage of total project activity spending to the overall project expenditure was 76%. The project management expenditure was 24% of the total project expenditure. This is a good ratio of project activity spending to the overall project expenditure.

The main limitation of this budget execution analysis is that the financial data could not be broken down by the three components due to changing the project activities to four programmes in 2010. It was therefore difficult to map the programmes to the components. So, it is not possible to assess how each component compared across the project with the amount of funds disbursed. The evaluation team recommends that the project management account for funds on a component and activity within component basis in the future. It would be appropriate to budget the funds by component as well so that this comparison can be made. It would also be best not to change the components over the course of the project duration.

Overall Project Conclusions

The evaluation team has been impressed with the quality and quantity of support provided by the project to the beneficiaries. There is evidence of positive impact at the national and provincial level. It is a project that has further potential to improve the functioning of the elected bodies to perform their budget oversight functions and the support should continue with this effort.

1.1 Introduction and Background of Project

This End of Project (EOP) Evaluation Report addresses the implementation of the United Nations Development Programme project titled “Strengthening the Capacities for Budgetary Decision and Oversight of People’s Elected Bodies in Vietnam.” This project period being evaluated covers the period of 2009-2012, with the National Assembly Committee on Financial-Budgetary Affairs (CFBA) as the Implementing Party (IP) for the project. The project is a continuation of longstanding support to the Government of Vietnam to improve the governance system and support the introduction of improved methods of making more rational budget decisions from the national to provincial levels.

The main beneficiaries of the project have been the officials and staff of the CFBA and the Provincial People’s Councils. Other organizations that have benefited are the Committee for Economic Affairs, Ethnic Council and other related committees of the National Assembly, State Audit, Ministry of Planning and Investment, Ministry of Finance and selected Provincial People’s Councils (PPCs) in 20 provinces.

The project had three main components that are summarized as follows (from the Detailed Project Outline (DPO) that provides the main description of the project):

Component A: Vision and development strategy, including general and crosscutting issues

Component B: Strengthening capacity of state budget decision and oversight for National Assembly’s institutions and supporting staff

Component C: Strengthening capacity of state budget decision and oversight for Provincial People’s Councils and support staff.

1.2 Scope of Project Goals and Activities

The project addressed some specific goals and activities that are identified as follows:

The ultimate objective of the Project is to enhance the capacity of people’s elected bodies in budgetary decision and oversight with the following foci:

Ensure the power of People’s elected bodies in deciding on strategic priorities of socio-economic development towards which the State budget should be oriented, linking with the formation of modern public finance and budget allocation norms based on sound foundations;

Ensure the accountability, transparency and wide participation of people and the business community in budget revenues and expenditures by establishing and smoothly operating i) a system and indicators for oversight, monitoring and assessment of budget activities of the Government and of State budget users; ii) a reporting system providing timely information on suitable budget requirements of People’s elected bodies; iii) a mechanism to ensure the participation of people and the business community in budget activities of People’s elected bodies;

Enhance institutional capacity, legal framework and budgetary skills for people’s elected deputies and support staff in budget area, including policy research capacity with focus on reforming research methodology and improving the availability and quality of the economic-budgetary database;

The project has been implemented through delivery of extensive training programmes at the national and provincial levels, the conduct of study tours to several countries

including USA, Canada, South Africa, Australia, New Zealand, Japan and South Korea. It has also developed a research programme and papers to support the National Assembly CFBA and PPCs in order to enable them to assume their role in making budgetary decisions and oversight of these budget funds more effectively.

1.3 Purpose of End of Project Evaluation

The project was implemented over a four-year period and ended in January 2013. An evaluation should be made to assess the impact and sustainability of the project and the achievement of the goals as identified above. As indicated in the Terms of Reference issued for undertaking this assignment the evaluation has the following scope and purpose:

- An in-depth review of the implementation of various project components with a view to identifying the level of achievement of the planned project outputs, the contribution to institutional development and sustainable human capacities;
- Assessment of the level of participation of stakeholders in the achievement of the desired outcomes, as well as the effectiveness of such participation;
- Assess the primary impact of the capacity development in the budgetary area for both the National Assembly and Provincial People's Councils (local assemblies). Possible gaps/weakness in the current project design and possible interventions and measures that could be continued to support the NA and PPCs in the future;
- Extract lessons learned and best practices that can be considered in the planning and design of future support activities for enhancing the budgetary decision and oversight capacities of people's elected bodies in Vietnam.

This evaluation will serve as a means to assess the impact of the project activities over the past years and identify those that have proved effective or not effective as a means of informing a basis for future UNDP supported projects with the National Assembly Committees and Provincial People's Councils.

2.1 Key Questions

The evaluation methodology is based on applying the standard methodology for UNDP programmes as described in United Nations Evaluation Group (UNEG) publication Norms for Evaluation in the UN System. This evaluation applied the following key questions to the project goals, objectives, outputs and activities as identified in the relevant Detailed Project Outline, the annual work plans, and progress reports prepared by the Project Management Unit (PMU).

Relevance

Were the project objectives in line with the needs of the country and target National Assembly's Committees/Institutions and Provincial People's Councils and ministerial bodies?

Effectiveness

Were the project objectives achieved?

To what extent do actual results match the performance targets set out initially?

To what extent have beneficiaries benefited from project services?

To what extent have institutional reforms been improved?

Efficiency

Do the results justify the invested cost; was it not possible to achieve more with same amount of cost?

Does the achievement of the project objectives justify the invested cost?

Impact

Are there prospects that the achievement of the overall objective will have an impact on the development plan of the country?

Sustainability

Are the relevant regulations and legal systems prepared or are there plans for their preparation?

Is there sufficient organizational and human capacity to implement activities to produce effects even after the assistance has ended?

Considering the above aspects as a whole, is the sustainability high or low?

2.2 Evaluation Methodology Process

The following provides a brief summary of the methodology and process used in conducting this End of Project Evaluation.

Task 1: Desk Review of Project Documentation

The initial task was to collect the relevant documentation of the project for a desk review. The key documents reviewed for this purpose were (1) the Detailed Project Outline (DPO), (2) Annual Work Plans (AWP), (3) List of Component Activities, (4) Progress Reports, and (5) Annual Summary of Project Activities listing the training, study tours, and research conducted during the period of the project implementation. The evaluation team reviewed the research, study tour reports and training course materials available and the funding allocations and disbursements.

A list of documents reviewed is provided in Annex 1.

PART 2 **Methodology**

Task 2: Initial Briefing with UNDP and CFBA

On arrival, the evaluation team met with the UNDP Governance Unit team to obtain initial briefing on the project and develop further activities and schedule of work. This briefing provided an overview of the project, the key goals and purposes of the project, its relationship to other UNDP programmes and helped to develop a clear understanding of the mission assignment and activities.

A later meeting was held with the Project Management Unit to finalize the work programme and schedule of activities, obtain additional documentation, and develop working relationship with the PMU and the CFBA.

Task 3: Develop Report Outline, Work Plan and Interview Questions

Prior to the evaluation team's arrival, a draft report outline, work plan and interview questions were developed and provided to the UNDP project office. These were refined during the initial briefings with the UNDP project office and the PMU. The interview questions are provided in Annex 3 of this report.

Task 4: Conduct Interviews

National Level Stakeholders

The evaluation team then prepared and conducted interviews with the national level stakeholders which included the following:

- Project Management Unit
- Committee for Financial- Budgetary Affairs of National Assembly
- Institute for Strategic Research of the Ministry of Finance
- State Audit of Vietnam
- Ethnic Council
- Senior Trainers/Consultants

A number of international donor organizations were contacted for information meetings, including the Asian Development Bank, the World Bank, and a European Union (EU) Formulation Team.

A complete list of people interviewed is provided in Annex 2.

Provincial Level Stakeholders

Six provinces were selected for conducting further interviews and analysis of the project activities and impact. These provinces were selected based on geographic coverage (North, Central and South) and whether they had participated in Phase I and II of the project. The provinces chosen were Yen Bai and Phu Tho (North), Hau Giang and Ca Mau (South) and Quang Nam and Thua Thien Hue (Central) for provincial level interviews. At the province level, meetings were conducted with Deputies and staff of the PPCs and District Councils to determine their perspectives on the project and support.

Task 5: Review/Analysis of Interviews/Documentation

Following the conduct of the interviews with the relevant stakeholders at the national and provincial level and a review of the project documentation, a thorough and detailed review was undertaken to assess the project in terms of the key questions that were posed for the project evaluation. The main focus of the review/analysis was to connect the project and component goals and objectives with the project activities in training, research and study tours to ascertain the impacts on the budget decisions and oversight functions of the CFBA and the PPCs.

PART 2 **Methodology**

This review relied primarily on the perspectives of the participants in these events and how they valued the activity or event in terms of building their capacity and skills to undertake their responsibilities. To this extent, the perspectives of the participants were supplemented by review of the documentation, such as study tour reports, training session evaluations, training materials, and reading of the research products.

Task 6: Drafting of Evaluation Report

Once the review/analysis was completed a comprehensive overview and detailed assessment was made and the evaluation team then wrote the draft evaluation report based on these observations and findings. The evaluation team drafted the report with particular attention to the requirements as they were identified and described in the terms of reference for the assignment. The drafting of this report provided an opportunity to develop the overall lessons learned and conclusions that contributed to the production of the final report.

Task 7: Workshop on Draft Report

The draft report served as the basis for a validation workshop to present the initial conclusions and evaluation of the project. The workshop provided feedback from the main stakeholders at the national level and clarified any impressions of the project from both the perspective of the evaluation team and the project management and recipients of the project support activities.

Task 8: Finalize Evaluation Report

Once the validation workshop of the draft report was conducted; the final report was prepared to incorporate additional information and comments made at the evaluation workshop and/or written comments received on the draft report.

This section presents a summary of the findings and observations made during the course of the evaluation. It relies primarily on the desk review of the project documentation and the interviews conducted with the relevant stakeholders from the national to provincial and district level. The findings and observations have taken into account the capacity and position of the NA's institutions and PPCs, given the political context of Vietnam.

Each component is addressed in this section with an overall project evaluation assessment at the end of the section. The findings and observations give the evaluation team's perspective on each component and overall project achievements.

3.1 Component A: Vision and Development Strategy

The goal of Component A as provided in the DPO is reflected below. It indicates the need for a national level vision and development strategy to enhance the capacity and knowledge of the people's elected bodies to engage in more direct budget decision-making and oversight function of an elected body.

Target: A long-term vision and development strategy for public finance management and oversight with the focus on state budget, satisfying requirements for fiscal transparency, broad social participation and conformity with international practices. An oversight/evaluation system and measurement indicators to facilitate budget decisions and oversight for guiding activities of the National Assembly and Provincial People's Councils.

The outputs for this Component are summarized in the following box.

Output A.1: Strategy (2011-2020) and vision to 2025 for people's elected bodies in public finance and state budget will be proposed and submitted to the Standing Committee of the National Assembly for review.

Output A.2: The supply of information on all fiscal activities of the Government and budget users (past, present and forecast information as well as main fiscal risks) will be strengthened.

Output A.3: State Audit's results will be fully used in the budget decision and oversight of People's elected bodies at all levels, especially in provincial people's council.

Output A.4: Suitable tools and system will be developed and piloted and then reported to the Standing Committee of the National Assembly for considering the application in the measurement and evaluation of budget activities at all levels, in general, and the oversight of building capacity of budget decision and oversight for People's elected bodies, in particular.

Output A.5: A feedback mechanism to promote the level and efficiency of participation by people and the business community in public finance, in general, and in State budget decision and oversight, in particular, will be developed and piloted.

Output A.6: Gender mainstreaming in the Budget process.

Description of Component Activities

The activities identified for accomplishing the goals of Component A were identified in the DPO and are presented in the following box. This component is evaluated with respect to the evaluation factors described above and the achievement of the activities as presented in the following.

Component A: Vision and development strategy: general and crosscutting issues:

- Organizing policy seminars, dialogues, and round table conferences.
- Conducting overseas and domestic field studies to raise awareness of the necessity of building strategy and vision in public finance and the role of the National Assembly in national finance oversight and decision in the coming 20 years.
- Preparing materials related to vision and strategy.
- Preparing cooperation regulations between State Audit of Vietnam and National Assembly, and between local State Audit offices and related provincial People's Councils.
- Developing M&E system for elected bodies and the project.
- Studying and developing feedback mechanisms on public finance and budget decision and oversight.
- Conducting analysis of gender equality aspects.
- Codifying legal system on financial/budgetary areas.

Relevance of Component

The component and activities identified demonstrated a high level of relevance to the overall goals of the project to strengthen the capacity of the People's Elected Bodies. The DPO correctly identified substantial weaknesses in the ability of national and provincial level officials to perform their functions. This component thoroughly addressed these conditions and developed a set of training, study tour and research tasks that, combined, have improved the overall situation.

A key aspect of this component was the development of a vision and strategy for the development of the CFBA. Professor Penrose developed materials related to the restructuring of the committee into four subcommittees and the staff departments. The four subcommittees were identified as (1) Policy, Planning and Estimates (2) Policy and Budget Revenues, (3) Final Accounts and Audit, and (4) Public Investment. There are four related groups of staff, which are serving the sub-committees.

This effort resulted in the development of the *Handbook: Functions, Responsibilities and Working Policy of the Committee for Financial and Budgetary Affairs of the 13th National Assembly (2011-2016)* for the committee that defined the roles, functions, responsibilities and work processes of the committee. This handbook was formally adopted by the National Assembly and reflects a significant improvement in the operation of the committee to organize its functions and coordination between its sub-committees effectively.

Efficiency of Component Output

The activities carried in the component included a substantial number of training programmes that were delivered at the national and provincial level. There was a

substantial and very efficient effort to provide policy research support based on research papers at the national and provincial level. This was considered highly efficient and contributed greatly to the development of the capacity building of the professional support staff.

Effectiveness of Component Activities

The effectiveness of the component activities is highly rated. There is evidence that some important aspects of budget oversight have been effectively implemented. The areas of training delivery are particularly effective. Initiation of policy research studies and overseas study tours show particular effectiveness in improving the capacity of the committee to assign a greater role in budget decisions and oversight. A number of recommendations are in place to improve the budget process, develop the MTBF process, and important areas of environment law, taxation and other sectors where the project has focused efforts.

Impact of Component Activities

Component activities that have demonstrated a high level of impact relate to the conduct of seminars, workshops and roundtables that have focused on developing capacity through training and exchanges and research projects among participants at the national and provincial level.

The conduct of the study tours has proved beneficial in recognizing the international experiences and their application to the function of the CFBA in recommending some substantial changes in the functioning of the committee. It was commented on several occasions that the study tours raised awareness and sensitized the participants to the value of the medium term budget framework approach as well as fiscal transparency. These issues are now on the policy agenda for further development and implementation¹. The project with CFBA translated the IMF fiscal transparency guidelines and it was noted during several interviews at the provincial level that these were useful and are being applied to a great extent. This impact of the project was enhanced by the more effective application of the Government decision 192/2004 on the transparency requirements for budget execution agencies.

It should be mentioned that currently Vietnam has quite a number of strategies related to Public Finance Reform. Those include i) taxation, public debt and customs; ii) revising Budget Law 2002 including Medium Term Budget Framework (MTBF) application, output based budgeting (OBB); iii) responsibilities and authorities of NA and PPCs.

Several research papers were prepared relating to the improvement of the budget process, particularly with regard to the implementation of Medium Term Budget Framework, OBB and decentralization of the budget in future years. Due to the results of these research papers, some requirements will be added to revision of the Budget Law. For example government issued bonds and a budget for the NTP will be allocated for three years 2013-2015. It is expected that, by 2014, there will be capital investment budget allocations for three years.

In addition, the project supported reviewing and adjusting the authorities of NA and PPCs on budget issues in the coming Constitution Amendment in 2014, where the NA will only decide on overall budget and central budget allocation, and PPCs have to decide on their own budget. This is a drastic change in the way of making and deciding

¹ As mentioned during a meeting with the Vice Chairman of the CFBA, the Budget Law of 2002 will be revised and issued by 2014 when MTEF and Output Based Budgeting will be applied. In addition, the authorities of NA and PPCs will be clarified. With regard to transparency policy, beginning in 2013, all NA committees will have to review the state budget that relates to the committee's technical areas, and will have to send those reports to the CFBA.

the budget in comparison with the current Budget Law of 2002. With these changes there will be a greater need to provide the PPCs with new knowledge and skills to increase their capacity.

A high impact is also noted with regard to the support provided to the State Audit Vietnam in performing its oversight function and providing important budget analysis and evaluation to the CFBA and other related committees for their use. In interviewing the State Audit office it was indicated that there is a new emphasis on supporting performance based audits and that further support for this effort is appreciated. This is an area where further donor assistance could be provided with the UNDP-CFBA project as a mechanism for this effort.

There has been much less impact in terms of developing an M & E system for the elected bodies, providing for feedback mechanism on public finance and budget, and the analysis of gender equity.

A further weakness reported is the establishment of the Question Sessions by CBFA as a basis for conducting their oversight. This was not fully achieved due to lack of legal framework and capacity of the committee to develop this activity fully. Further efforts should be made to establish the legal framework for the conduct of question sessions. Training in the conduct of these sessions for committee members and staff² should be provided, as well as guidelines on how to carry out these Question Sessions for the PPCs.

The evaluation team notes that the project had a target of including 30% of women participants in its training programmes and activities. This performance measurement was not effectively monitored according to the audit report conducted in 2010 and the project undertook to maintain the list of participants by gender. This was done, but the 30% was not reached due to the limited number of women functioning in positions at the national and provincial level in the areas of project support. This issue should be examined for future activities and a more realistic target is determined. The evaluation team also notes that there was a training course on gender related budgeting, but no indication that this has had any further impact.

There is a need for a greater focus on the gender issue and this could be accomplished in the new project with cooperation with other UN agencies, such as International Labour Organization (ILO), UNWomen, or other UN agencies with some expertise in this area. It could also be enhanced with cooperation with the Ethnic Council that has some interest in the gender issue as it relates to minorities.

Sustainability of Component Activities

The sustainability of the component activities has yet to be completely evaluated. It is felt that the vision and strategy developed for the committee, training programmes, policy research and study tours will have a sustainable impact. The policy research activities have the potential for sustainability if the level of technical expertise of the CFBA committee members and staff is maintained. This is a key area to focus future activities to ensure that the short-term impacts of these activities are turned into long-term sustainable procedures and capacity of the CFBA.

There is evidence that the budget oversight function is being taken more seriously at the national level as well as provincial level. The following box provides one example of how State Audit Office and the Ethnic Council are more focused on undertaking this budget monitoring/oversight function.

² Since July 2012, the NA has issued resolution on duties in organizing questions sections and “public hearing giải trình, điều trần) for the EC and others NA committees.

Case study on Budget oversight for the 30A programme

By the State Audit Vietnam Office (SAV)

The SAV performed the audit for the 30A program based on its pre-planned working programme for each year. The auditing was done only for pilot places where the 30A programme was implemented. For example, in 2012, the SAV had done auditing in the 14 provinces for the 30A programme. The auditing was focused on the financial and legal compliance with the 30A implementation.

The result of the audit for each province was presented to the PPCs and National Assembly delegation of the audited province.

The SAV report on 30A was then sent to the Committee of Financial and Budget Affairs and Standing Committee of the National Assembly, and other related NA institutions, like the Ethnic Council, and to related government ministries.

A number of meetings between of SAV and related members of the NA institutions were organised to present and discuss the issues raised by the SAV report for the programme.

Based on the SAV report, the Standing Committee of the NA requested the Ethnic Council to carry out an oversight mission on the 30A implementation at some of the places indicated by the SAV report.

The Oversight Mission on 30A programme by the Ethnic Council on the request of the Standing Committee of the National Assembly.

The oversight team consisted of member of the Ethnic Council, and members of other NA institutions/committees and State Audit Representative.

The oversight team spent time at the localities where citizens with their deputies raised issues of the SAV's report.

After the oversight mission, the team organised a meeting with related government ministries and presented the results of the oversight mission.

How the results of the oversight mission were used:

The final report of the oversight mission was sent to all deputies (and related government ministries). This document/report has often been used by the deputies during question times to the government agencies /ministries at National Assembly sessions.

If there are any issues that the oversight team sees the need to audit further, the team will request the SAV to do deeper auditing for those specific issues.

Recently, the related ministries implementing the 30A program issued instructions to its related departments to deal with the issues raised in the oversight report.

Project Impact on Budget Oversight

The project support was a significant factor in improving this budget oversight action. The project supported the Ethnic Council through a training workshop on knowledge and skills on the budget appraisal and oversight in general and, particularly, budget allocations to ethnic minorities. Forty deputies from the EC attended this training workshop. In addition, the example of budget oversight mission on 30A programme also demonstrates better cooperation between SAV and National Assembly Committees. The project supported the development of the National Assembly resolution on cooperation between SAV and NA committees and PPCs.

3.2 Component B: Strengthening the Capacity for State Budget Decision and Oversight at National Assembly Institutions and Support Staff

Component B is focused on more technical areas of development of budget oversight capacity and development. The main areas of its focus are summarized below and followed by a description of component goals and activities.

Target: Methods and quality of budget decision and oversight of the National Assembly reformed and improved.

The outputs of this component are shown in the following box.

Output B.1: Research capacity in general and in policy analysis, in particular, on budget decision and oversight of key groups in National Assembly's institutions strengthened;

Output B.2: (Public and non-public) question sessions and hearings at the Committee for Financial-Budgetary Affairs and Budget-related National Assembly's institutions designed, prepared and piloted for replication;

Output B.3: Public consultations on big fiscal/budgetary issues enhanced.

Description of Component Activities

The specific activities related to Component B are provided in the following box.

- Drafting guidelines on policy analysis.
- Overseas and domestic training courses for the NA's deputies and support staff.
- Practicing policy analysis during the drafting of verification report on socio-economic development plan, state budget estimate, final state budget statement and state budget oversight report in some prioritized areas (education and training, healthcare, irrigation, etc).
- Conducting internships for support staff at some advanced foreign parliaments.
- Reviewing legal base, strengths and benefits of public and non-public hearings and question in budget decision and oversight activities of elected bodies.
- Developing budget oversight skills and modalities.
- Conducting seminars and workshops.

Relevance of Component

The component has a high relevance in promoting a system of budget oversight and accountability. The component goals are directed toward developing the informational basis for policy development and budget oversight. There is an emphasis on developing reporting systems that would support this effort.

Efficiency of Component Output

The efficiency of the component is considered acceptable in that a number of the activities that were planned were achieved, but others were not achieved. The training of the staff was achieved through some project training and study tours. In addition,

there were a number of policy research activities that have proved to be of value and enhanced the capacity of the staff to conduct these studies.

Effectiveness of Component Activities

The effectiveness of the component activities was evaluated based on the information provided from the project documents and some identifiable activities that relate to this component³.

More prominent activities of this component are: i) review different laws such as personal tax income law, law on environment protection, law on land rights, law on enterprises income tax; ii) organize public hearing by the NA's People Aspiration Board with participation of communities and people on budget management issues; iii) Support the CFBA in organizing different workshops on budget appraisal and budget oversight for CFBA members and PPCs of ethnic minorities provinces.

The capacity of the Ethnic Council on budget oversight missions for ethnic minorities and gender was enhanced. In addition, for the past one and a half years and up to now, the number of question sessions organized by the NA has increased. For example, the CFBA organized a question session on how to use funds collected from oil (about 20 bill VND). It is planned that, by April 2013, the question session on the implementation of the Decree on fees and charges for the past eight years will be organized.

Based on interviews with the CFBA staff, they were not able to develop guidelines on policy analysis, did not attend any training courses overseas, did not conduct policy analysis on socio-economic development plans, state budget estimates, or participate in any internships in foreign parliaments. During the meeting with CFBA staff, it was indicated that they did attend training workshops and participate in the study tour.

In addition, the research on the budget liquidation process that was assigned to them was difficult to achieve due to lack of expert staff resources. There was some effort to develop the public and non-public hearings with a regulation on question sessions drafted and this is expected to be adopted by the National Assembly in March 2013. There was no development of the system of indicators, as this will require some legal changes.

Impact of Component Activities

There is evidence that the component activities have supported the improvement of the budget decision making and oversight process of the CFBA and staff. This is primarily due to the policy research support and the opportunity to participate in study tours that exposed the CFBA participants to the best international experiences.

In addition there is evidence of some impact in terms of the improvement of the Ethnic Council and some support to the CFBA for developing the question sessions. Further development of this practice is expected in the coming year as this process will be institutionalized with other NA committees.

Sustainability of Component Activities

There was substantial achievement of the component activities and these may yet be sustainable. This is particularly the case with the CFBA development of the question sessions and support to the Ethnic Council. In addition, the capability of the CFBA staff has improved. Further, the development of the CFBA staff in their conduct of policy

³ As reported by the PMU, quite a number of activities related to the three goals of the component are planning to implement. Those include development of monitoring indicators for budget oversight and development of manual for PPCs in budget oversight activities.

research was greatly improved through project support and the participation in the study tours that exposed them to international practices.

Further development of a system of budget indicators and performance measures should be considered in the next project. During interviews with the Institute for Strategic Research, the staff of the Ethnic Council and the State Audit Office it was indicated that the lack of adequate and accurate financial and performance based information greatly impedes the policy development, budget oversight and monitoring functions.

3.3 Component C: Strengthening Capacity of State Budget Decision and Oversight for Provincial People's Councils and Support Staff

Component C focuses on transferring the model of national level budget oversight and monitoring to the provincial level. This has been primarily achieved by supporting the capacity of the PPC Deputies and support staff with training and research projects that are relevant to the provincial level of activity and interest.

Target: Methods and quality of budget decision and oversight of pilot People's Councils renewed and improved.

The outputs of this component are presented in the box below.

Output C.1: A legal framework and internal governance structure satisfying the demand for improving the operational efficiency of Provincial People's Councils in budget decision and oversight recommended, inclusive of a roadmap and action plan on capacity enhancement, and submitted to the Standing Committee of the National Assembly for approval and application;

Output C.2: A medium-term fiscal and budgetary framework and output-based budget formulation method will be piloted in several provinces to draw lessons for future multiplication.

Description of Component Activities

The following box identifies the relevant activities that relate to achieving the goals of this component.

- Drafting guidelines on policy analysis.
- Developing the legal framework for information exchange mechanisms, budget oversight and submission to the Standing Committee of the National Assembly.
- Developing roadmap and action plan to enhance performance, efficiency and effectiveness of People's Councils.
- Supporting People's Councils for pilot application of MTF, MTEF and OBB to raise knowledge and awareness and draw lessons.
- Overseas and domestic training for deputies and support staff.
- Supporting People's Councils to conduct several evidence-based studies.
- Developing budget oversight skills and modalities.

- Conducting seminars and workshops.
- Supporting People's Councils to assess capacity development needs and to develop training programme and implement the training.

Relevance of Component

This component has a high level of relevance in achieving the overall goals of the project. It provides the link between the national and provincial levels of government and is critical in transferring the National Assembly budget oversight and monitoring capacities to the provincial level where the implementation of programmes is most effectively implemented.

Efficiency of Component Output

The efficiency of the implementation of this component outputs are highly regarded. During interviews at the provincial level, the PPCs members and support staff repeatedly indicated that the training conducted and the research projects supported were done without any substantial problems and were well received by the PPCs members and the support staff.

Effectiveness of Component Activities

Several aspects of this component have proved highly effective, in particular the support for training at the provincial level, which has been leveraged to the district level. In addition to this the support for research studies at the provincial have shown to be very effective and has potential to improve the budget process and to solve important issues that are considered critical for the provinces. Some of these reports are highlighted in the summary of the provinces visited for this evaluation.

Impact of Component Activities

The evaluation team has recognized that there have been excellent impacts of this component already in terms of meeting the goals and objectives of the project and component. In particular, the training/workshops delivered at the provincial level have had a positive impact and in all provinces it was noted that the PPC members and support staff have a greater awareness of budget oversight and monitoring. In addition, they felt more confident and have become more proactive in budget oversight activities including making budgeting decision. This has even been acknowledged by the district level staff that were interviewed as they indicated that now they see the basis for improving their approval capacity for the budget submissions and feel they have greatly improved their budget oversight skills.

In addition to the above, the evaluation team also noted that the development of research studies at the provincial level has had some impact. A number of provincial level studies on the budget process, such as the one done by Yen Bai on the budget law, have been presented at conferences and distributed to other provinces. Overall, there were 53⁴ research projects completed from 2009 to 2012.

The Yen Bai province staff received comments and support for their recommendations at the provincial level. This dissemination and use of the research reports is excellent and has the potential to impact on the national level debate on improving the budget decision and oversight process and into reforming the budget law.

In addition, another “positive unplanned impact” of the research projects is that these projects are providing new methods for PPCs budget decision functioning and building

⁴ According to the NPD, 58 research projects have been completed during the project period.

capacity of PPCs in debating/questioning and convincing government executing agencies on budget allocations and budget oversight activities. This was demonstrated in the Quang Nam and Thua Thien Hue Provinces, where this was not previously the situation.

Sustainability of Component Activities

It is felt that the combination of training and research studies has shown to have sustainable impacts at the provincial level. This is particularly the case with the professional staff at the provincial level that are doing the work of budget development and participating in the budget oversight functions. It is important that this professional staff knowledge is retained and used to provide training and mentoring to other provinces and to the district level. In addition, given the provincial deputies 'part time term situation', the training activities for the support staff should be given higher attention for the next project.

Highlights of Provincial Support

The evaluation team was repeatedly impressed with the manner in which the provinces that were reviewed in this evaluation have undertaken some excellent practices to take full advantage of the support offered by the project. While this report cannot go into detail on what was learned in each province, the evaluation team felt it was important to present a brief summary of the key points learned from each province visited for this evaluation. This is presented in the following box with a more detailed summary provided in Annex 4.

Highlights of Provincial Level Evaluation

Yen Bai Province:

1. Two excellent research studies with potential to improve the budget decision process, they are i) Research and survey of state budget law implementation at local level since 2004 to date- recommendations; and ii) Measures to improve quality of local budget appraisal, decision and oversight.
2. Improvement of budget coordination and communication with the district level.
3. Improved monitoring of district level with provincial monitoring teams.

Phu Tho Province:

1. Excellent leveraging of the provincial level training transmitted to the district level
2. Substantial improvement in applying budget oversight and monitoring coordination with district level.
3. Use of State Audit Office reports to enhance budget oversight and improve monitoring of budget expenditures and in issuing PPCs resolutions.
4. Has piloted public hearing. The PPC staff of Phu Tho reported that is has organised a pilot public hearing during its meetings. There is a telephone line for citizens to raise questions to the deputies during the time of meeting.

Cau Ma Province:

1. The project's training workshops helped to coordinate with Provincial Political School in providing the training/workshops (9 courses) on skills in budget oversight to PCs at district level, taking into account the provincial situations.
2. Development of a manual on steps of budget oversight for district and commune PCs.
3. Development of 3 training materials on budget oversight skills.

4. Applying Regulatory Impact Assessment method into making and issuing PPCs resolutions by examining the impact of the resolutions to the beneficiaries before the resolution has been issued.
5. Use of State Audit reports for budget monitoring.
6. Part time PPC members focused on understanding and examining one aspect of the budget rather than the entire budget.

Hau Giang Province:

1. Dramatic change in the method of budget oversight by the PPCs. The PPCs' Budget and Economic Division staff was more proactively engaged in appraisal of budgeting submission and oversight of budgeting activities submitted by the execution bodies.
2. There was better allocation and monitoring of public investment allocation on a 3-year basis.
3. Better compliance with spending controls demonstrated by audit reports over the past 3 years.
4. Will use new funds/fees for deputies to get expert appraisal of projects submitted by province departments.

Quang Nam Province:

1. Positive change in the method of issuing resolutions taking into account people's concerns.
2. Higher capacity in budget oversight reflected in deciding different issues related to poor and near poor people, for example in approving fees for health services and in carrying out research project on "improving oversight skills of Commune PCs in socio economic development activities of the commune".
3. Improvement in transparency in budget allocation for deputies from implementing agencies and minimized problems of using funds for other purposes.
4. Provincial People Councils involved from early stage of the budget with emphasis on examining budget revenues.
5. New policies on resettlement and mountain districts from the workshops conducted and research projects.
6. Conducted public hearings as part of the regulatory impact assessment process.

Thua Thien Hue Province:

1. Training workshop provided by the project supported PPCs to provide a training session on budget oversight to the district and commune PCs members.
2. One excellent workshop on improvement on budget allocation norms had support of PPCs in issuing the resolution on budget allocation norms for 2011-2015, which ensured the effectiveness, efficiency and transparency of budget resources allocated.
3. One research project on resettlement problems from hydropower project produced new policies and alleviated concerns of the people affected.
4. Conducted public hearings on land use planning.

3.4 Overall Project Achievements

The project has achieved a substantial number of accomplishments over the past four years of the project. These have been detailed in the progress reports prepared and are summarized in this section.

The level of knowledge and awareness of international practices of budget decision and oversight has greatly increased and the evaluation team was impressed with how those interviewed have become conscious of this function. The project has achieved a high level of awareness of the budget oversight function and introduced successfully the

main aspects of medium term budgeting and fiscal transparency. These have led to a cultural change and thinking by those involved in the budget process at the National Assembly and PPCs level which will continue.

The project has achieved a substantial improvement in budget decision and oversight through the extensive training that has been directed to the National Assembly Deputies and staff, and to the PPCs and staff. There have been a total of 52 training workshops and conferences organized for the central level and 57 training workshops/conferences for the provincial level. Annex 6 provides a listing of the training provided and the number of participants from 2009-2012. This training has covered a broad range of topics and skill development that has received highly favourable comments from all those interviewed. It is now felt that the basic knowledge of budget decisions and oversight has been effectively transmitted and it may now be time to re-orient this training to another level of skill development. In addition, taking into account of the “part-time term situation of deputies”, more training should be provided to the support staff of the NA institutions and of the PPCs.

The importance of supporting research studies at the national and provincial level has also shown a high level of achievement. These are too extensive to mention in this report, but the evaluation team focused on a number of activities that demonstrated a high level of quality and potential impact. The studies produced by the Institute for Strategic Research focused on the implementation of the medium term budget framework, and recommendations from the Yen Bai province research on the State Budget law implementation since 2004 have proved to be of great interest. Other studies that have been mentioned as being of substantial value to improving national level policy making include the following:

- adjusting and restructuring the state budget associated with the requirements for economic and public investment restructuring;
- adjusting standards and norms for allocating the state budget expenditure for the new phase (2011-2015) to ensure disclosure, fairness and transparency in the allocation of the central budget to support balanced and targeted transfer for the local budget.

Another particular achievement of the project has been the improvement of the State Audit function and the improvement in the legal status⁵ of the State Audit Office, the internal operation of the State Audit Office and the importance of the State Audit Office in providing their reports and findings to National and Provincial level authorities for them to decide on budget clearance oversight and budget allocation decision.

The evaluation team also recognizes that the project activities have led to improvements in the operation and functioning of the CFBA and this has been a significant accomplishment over this latest phase. The development of a vision and strategy for the committee resulting in a handbook for the organization and functioning of the committee is a significant development. This support should provide a basis for making the CFBA a role model for other National Assembly Committees to follow. Among the accomplishments in supporting the CFBA are the following:

- Supporting the development of the organizational structure of the committee
- Improvement of coordination between the CFBA and the State Audit Office

In addition to the above, the project has provided opportunities for the CFBA, Ethnic Council, State Audit and the 20 PPCs involved in the project to have exposure and

⁵ The improvement of the SAV legal status was supported by the project in the first and second phase. Since 2006, the SAV has been under the direct authority of the National Assembly and the strengthening of its legal status was supported during the phase I of the project. There are two research projects that were done by CFBA and SAV with support of the project.

exchange experiences with international donors and other countries on important topics of budget decision and oversight. This exchange of experiences has included professional relationships with the following: International Monetary Fund, World Bank, USAID, the Asian Development Bank (ADB) and with a number of Parliaments in various countries, such as those visited on study tours to USA, Canada, South Africa, and Australia; among others.

Limited Achievement of Some Project Goals

While there has been an impressive list of project achievements there are some areas where the project has achieved some limited success. These are briefly highlighted here for further consideration as UNDP and the CFBA develop a work plan for a new project.

Limitation on Implementation of Medium Term Budget Framework

This was an ambitious undertaking and probably beyond the scope and capacity of the project to deliver. While there have been technical obstacles to implementing any substantial piloting of MTBF, the project can claim that it has raised the level of awareness and potential for MTBF through the study tours and research reports. There could be further limited support to implementing a MTBF by supporting the drafting of legal framework in the reform of the State Budget Law in the next years.

Public Hearings and Question Session

The project was not able to achieve yet a substantial level of interest or support in developing the overall concept of public hearings and developing the question sessions within the NA structure. However, there are expected improvements in this by the NA adopting a legal framework for this practice within the NA institutions in the coming year. While there was limited success, this activity should be further pursued in the new project with more attention to developing this practice and institutionalizing it in the budget decision and oversight process and with the guidelines to the provincial implementation.

Financial Reporting System and Indicators

The development of a financial reporting system and database of indicators and performance measures would greatly improve the policy research activities of the CBFA. This is an activity that requires a substantial level of effort and technical expertise. However, it is a highly important activity to develop as the quality of budget decisions and oversight relies on the quality of the financial and performance data that is available. Further efforts should be undertaken to support this effort if there are technical resources and funding available.

Training/workshops

As mentioned above, the basic knowledge and skill in budget decision and oversight were obtained by PPCs, and the next step in training activities and capacity building should be done in more systematic ways, beginning with the training needs assessment. This is important since ten new provinces will participate in the new project.

The project has played an important “change agent role” in the training and workshops in general and for the research projects. In the future stakeholders from others sectors, besides the public sector, should be invited to participate.

The project has successfully published excellent research on the CFBA website (<http://www.na.gov.vn/ubtcns>.) This activity should be enhanced and done more regularly in future where training and workshop materials/research papers should be considered as another means to build up effectively the capacity of the deputies at National and Provincial levels, particularly for the ones do not have the opportunity to participate in the events and in the new project.

Research projects

While all research projects had very good outcomes for the PPCs, particularly in providing more information for developing and issuing its policies and resolutions on budget issues and influencing the budget execution agencies, there is a need to provide assistance or training on the research methodology, with more evidence-based methods at the beginning of the research project. More attention to the monitoring and evaluation of these research projects should be undertaken to measure the impacts and results of those projects. A more concentrated effort to ensure the research reports are closer to accepted international research standards through more quality control methods on ongoing and continuous reviews and a rigorous peer review mechanism is needed. A listing of the research projects complete over the project period is provided in Annex 5.

In addition, there is a need to have coaching and mentoring during the research project period since many of the researchers have limited experience and are not at the same professional level. Moreover, as with the training activities, there is a need to develop a more strategic framework for the research themes and be more oriented to issues considered to empower the NA Committees/Institutions and PPCs' work and their positions; as well as to meet the needs of the country's development priority requirements.

The evaluation team reviewed the process of selecting the research topics and found this to be highly efficient and effective. The guidelines for proposals provide a basis for the national and provincial levels to determine the areas they are most interested to pursue. The selection of these research projects through review at the project and CFBA level indicates that the process is well developed and comprehensive. The selection process at the moment seems well developed and the evaluation team encourages this process to continue in the new project through considering the recommendations related to the selection of the research themes, training on research methodology, and enhanced monitoring and coaching assistance.

3.5 Project Management Arrangements

The evaluation team reviewed the project management arrangements relating to the organizational structure of the project management, the relationship of the organizational structures, and whether there are any problems that should be addressed in the new project.

Adequacy of the DPO in Defining the Project Management Arrangements

The DPO outlining the goals, components, activities and management arrangements is quite comprehensive, clear and appropriate for this project. The background to the project, identification of the weaknesses in the present system that the project was designed to address is well developed and provides the correct framework environment within which the project would function and operate. The DPO followed a well-structured outline and the content of the sections were well developed and descriptive of the project.

Organizational Structure and Definition of Authorities

The DPO provided a very clear organizational structure and definition of positions, authorities and responsibilities. This presents an excellent model of how the National Implementation (NIM) project was to be implemented and the level of coordination and communication that was necessary for the project to succeed.

Adequacy of the Staffing Arrangement of the Project Management Unit (PMU)

The staffing arrangement appears adequate for the scope and activities of the project. While there were indicated weaknesses in the capacity of the staff to perform their functions, it appears to the team that they have been able to provide a sufficient level of technical and administrative support to ensure the project succeeds in achieving its objectives, given the numbers of staff was less than planned and the volume of work of the projects. However, skills and knowledge can always be improved so the evaluation team believes that further development of the project staff can be achieved by their participation in the technical activities of the project.

The evaluation team notes that a number of positions in the project organization were not filled during the course of the project. On the technical side, there was a National Finance and Budget Specialist position that was not filled due to not finding a qualified person for this position. On the project management side the position of National Specialist for Planning, M & E, and Communications was not filled. However, some staff did support the effort toward communication of the project activities, but there was no effort on planning and M & E support. The evaluation team recommends that greater efforts be made in the next phase to fill these positions.

The evaluation team also believes that the PMU staff can fulfil more technical roles in the project if these positions cannot be filled. The PMU staff has relevant academic qualifications and their exposure to the technical support aspects of the project provide them with some familiarity with the methods and techniques being delivered. The evaluation team notes that the National Programme Manager (NPM) has attended an internationally recognized training course on public finance and fiscal decentralization that is relevant to the technical areas of the project. The capacity of the PMU team for technical work should be fully utilized.

Some Areas for Future Attention

During the course of the evaluation and interviews with the PMU staff and the National Project Director (NPD), as well as review of project documents, a number of issues were identified that may need to be addressed in the new project. These are briefly discussed below to raise these issues for further examination by project management staff.

Work Requirements of the National Project Director and Project Manager

In meeting with the National Project Director, who is also a NA Deputy and Vice Chair of the CFBA, it was indicated that these NA duties as well as performing the functions of the NPD can be quite burdensome on the NPD.

More Focus on Developing the M & E on Project Outcomes

The evaluation team reviewed the progress reports and information relating to the activities that were supported by the project. These reports primarily contained information on whether the activity was completed during the report period, but contained little or no information on the impact or effect the activity had in supporting the goals and objectives of the project. The evaluation team notes that there is a need for a more significant level of M & E within the project management structure and that the focus be directed toward providing results and impact based monitoring of the activities.

This will require the development of a more sophisticated monitoring and evaluation methodology for the project with a baseline assessment and outcome and impact indicators developed. This will require more follow-up and communication with the beneficiaries of the project, but this is considered very important to provide a more complete picture of the project achievements. This may require further training of the PMU staff or a staff person fully dedicated to this activity. The position of national specialist for Planning, M & E, and Communication should be filled.

Senior Technical Advisor (STA)/International Experts

The evaluation team discussed the contribution of the Senior Technical Advisor and the use of international experts within the project structure. Professor Perran Penrose, who served as an advisor on an interval basis over the course of the project, made a valuable contribution to the development of the training courses, policy analysis and advice on the overall direction of the project. It is unfortunate that his recent untimely death leaves this void in the project. His reports on activities and observations were very valuable to the evaluation team and his insights on project direction are well considered.

The project should address now what approaches should be undertaken to continue a certain level of Senior Technical Advisor support or additional specific support from international experts. The interval arrangement of the STA appears to have worked well and much was accomplished during the period the STA was available.

There may be a need to engage other international experts in some specific technical areas in the coming phase. Two areas have been identified that some specific international expertise and national expertise would be appropriate.

The first is the conduct of training needs assessment for development of the new project's training. The training provided in these initial phases has been general, broad topic training. While this has provided the basics of the theoretical knowledge and skills development, it was frequently mentioned that more practical training is now needed. This can only be accomplished if a training needs assessment is conducted at the national and provincial levels, as the requirements are likely to be different between the two levels. An international consultant with experience in developing and conducting training needs assessments would be appropriate.

A second area for further international expert support would be to provide a more structured training curriculum that could be developed into an organized training programme for delivery. Once the training needs assessment is completed; this activity would be the next logical step. A review of the existing and extensive training should be undertaken, match this training to the skills identified in the training needs assessment at both national and provincial levels, identify gaps in the existing training and develop new training to fill these gaps. With this accomplished a formalized training programme can be implemented and sequencing of the training that is most appropriate for the needs of the participants can be agreed.

A further area for international expert support would be in the area of supporting national level changes in the budget process by either supporting the reform of the budget law or providing the legal basis for the introduction of the MTBF. NPD and others consistently raised this issue at the national level during the course of the interviews. One area within this broad budget process reform would be to support more effort toward fiscal decentralization. This would be an appropriate area for UNDP support with some specialized technical assistance to formulate a decentralization strategy, assess fiscal decentralization systems, and provide international experience of fiscal decentralization on the roles and functions of National Assembly and National Assembly institutions on these issues.

4.1 Lessons Learnt

1. Selection of Provinces and Participation

The two phases of the project demonstrated the need to make careful selection of the provinces to be included in the project. While in the first phase the poorer provinces were selected it was considered necessary to involve some of the richer and more developed provinces in the second phase. This has provided a more balanced approach and allows for some transfer of knowledge and capabilities across the provinces. For the new phase of the project, moving from twenty to thirty provinces, there is a need to develop a more formalized selection procedure and assessment of province capabilities. Some conditions and criteria should be established with regard to what characteristics should be applied in providing capacity work for the next ten provinces. Some approaches of providing more mentoring or professional exchange from the initial Phase I and Phase II provinces should be considered in order to maximize the transfer of the knowledge and skills.

2. Training of Full-Time and Part-Time Deputies

The difficulty of providing training to both full time and part time deputies was frequently mentioned as a very limiting factor in achieving a high level of knowledge and skills to these groups. This is a situation that needs further consideration in the new project. More limited training and development of training materials for the part time deputies may be appropriate in this situation.

3. Focus on National-Provincial Levels

The project has correctly focused on the national and provincial levels as the key organizational levels where capacity building in developing budget oversight and monitoring is key. It is important to continue this level of focus. The leveraging of training and policy research support at these levels is important and should be continued with more emphasis in the next project.

4. Transfer of Knowledge from Provincial to District Level

The experience of supporting the provincial councils indicates that some transfer of knowledge and skill are needed to reach the district level. This is the implementation level of budgets and it was indicated in the several provinces visited that without improving the district level staff the improvement in budget oversight and monitoring at the provincial level would not be possible.

5. Emphasis on Policy Related Training and Technical Assistance

The Phase I and Phase II training has focused on policy analysis related training and technical assistance. This has proved to be the correct approach in terms of the initial development of the capacity of the NA deputies and the PPC members.

6. Differences in Training of NA Deputies and Provincial Level

The difference in training needs in terms of the functions of the NA Deputies and the Provincial Council members has been recognized and some particular modifications to the training have been evident. The NA Deputies are more focused on national level policy issues and developing policy initiatives and laws approval and overseeing the state budget. The PPCs are more focused on budget allocations at the provincial to district and department levels and monitoring the use of these funds at the district level. There is a need to give more recognition to the differences in their functions and continue to provide more modified and specialized training for each level.

Particularly for the Provincial level, the project is focused only on budget oversight issues; but the budget and economic development are closely related and important for the PPCs' economic and budget division work. There is a need to consider the development of training courses taking into account budget oversight and economic development issues. In addition, training/workshops related to public procurement, public investment oversight and appraisal of investment projects and evaluation of the efficiency of budget resources allocated are considered important for the PPCs in the new project.

7. Maintain Strategic Vision and Development of the National Level Committees

There has been a tendency to focus strictly on capacity building of the NA Committees and professional staff at the expense of maintaining a focus on the strategic development of organization of the committees in the coming years. Some important vision and strategy guidance on developing the future work of the CBFA and other committees has been achieved during the period. The work of the committee and subcommittees and the support staff will need to be continually monitored and changes in the organization, structure and duties of the committee may be necessary as experience is gained in their work.

In the coming years, quite a number of strategic changes in the country's governance will likely occur. Some of these will probably be economic restructuring where roles of the state will be changed, and a higher priority for social welfare will be taken in budget allocation decisions. In this context, support to develop strategic visions as well as capacity building for NA committees based on these requirements will be needed.

8. Maintain Oversight of the Development of the Various Components Through Mid-Term Review

There is need for mid-term review of the progress of the various components and to check that they are achieving their goals and objectives. It is important to keep a balance of effort and focus across the components so that one is not neglected in comparison with the others. In Phase II, there was a lack of recognition that Component B was not achieving or receiving the necessary level of support or activity. Annual reviews, and particularly the accomplishment of a mid-term review, are critical to seeing this problem does not recur.

9. Project Management Unit Support

Project management unit support is critical in providing the resources for the proper functioning of the project. Some adjustments may need to be made to the management arrangements based on the level of work distributed between the NPD and the project management staff. Particular efforts should be made to provide further training and technical assistance to improve the project management skills of the PMU. One specific area for further development is the enhancement of the planning and M & E activities of the PMU and its communication work.

4.2 Recommendations

A number of recommendations are made with regard to the future development of the new project that is to be implemented with an additional ten provinces.

1. Strategy to Scale Up the Project to More Provinces

The new project has an intention to expand the support to an additional ten provinces to reach a total of thirty provinces, roughly half of the provinces in Vietnam. While it is critical to expand this provision of the training and technical assistance to more provinces, it appears this is being done without a well developed strategy and plan to do this.

Consequently, the risks of failure due to overreaching resources, both financial and human, may be considered high. It is recommended that prior to undertaking a selection of the next ten provinces an overall strategy and plan for scaling up this project should be undertaken.

1. Development of Training Needs Assessment

The project has delivered a high level of training in both quantity and content. This was done without a formal training needs assessment that would have more appropriately identified the skill and knowledge gaps. This was probably sufficient as the orientation of this training was more general skill development and awareness of the theoretical aspects of budget decision and oversight. In the new project it is recommended that a training needs assessment be undertaken to more fully identify the training needs of the participants and identify some gaps in the present training programme.

It is also recommended, as mentioned above, that the existing training modules be developed into a more structured and formalized training programme and delivered in a well sequenced manner to maximize the value of the training. The training needs assessment would contribute to this effort.

2. Re-orient Training to More Practical and Specific Applications of Programme Evaluation and Monitoring and Evaluation

There are two key points that are to be made with this recommendation. During the course of the interviews at national, provincial and district level interviewees observed that the training should be specific and practical. The participants indicated that the general training provided has been of great value, but has not helped them with some specific aspects of their work. It was specifically mentioned, particularly at the provincial and district level, that they need some methods of making budget revenue estimates, as they are often required to attempt to achieve revenue collection levels that are not realistic.

Another specific request was methods of evaluating infrastructure investment projects. Many of the development funds allocated to the district are for infrastructure projects, but they lack the knowledge and skills to evaluate whether projects been completed within the requirements that were expected. Some methods of analyzing investment projects base on economic analysis techniques would be useful for the provincial and district levels.

The project has improved the knowledge and skills in conducting policy analysis through the research projects and training. This is appropriate for the NA Committees and national level organization.

However, the skills required for undertaking budget oversight and monitoring are more appropriately related to methods of programme evaluation. These skills are different from those required for policy analysis. The need is to provide methods of performing programme evaluation based on performance and output/outcome indicators and relates these to performance based or value for money audits. Some efforts should be made to introduce programme evaluation and monitoring and evaluation methods into the training programme in the new project, particularly for the provincial level.

3. Support Knowledge Sharing and Dissemination of Information to the District Level

The evaluation team was particularly impressed with the efforts being made in the provinces visited to transfer the training and research knowledge and skills to the district

levels. This was done on the initiative of the provincial level officials and is a very significant development in leveraging the impact of the project. In the new project, it should examine methods and means to ensure that the district level is provided with this knowledge and skills in a more regular and formalized manner. The district levels are the key implementation agents and the subjects of the budget oversight and monitoring and evaluation efforts. As the provinces have recognized, without increasing the capacity at the district level to implement projects the benefits of the project will not be fully realized. Using a training of trainer approach and the website of CFBA more effectively with updating training workshops materials and research papers should be implemented.

4. More Emphasis on Development of the Research Studies

The support of the research studies has some significant possibilities for capacity development and impact on the budget decision process. The research study process is well developed and more focus and support should be directed to this effort in the new project. However, there is a need for improving the quality of the research projects to a more internationally accepted standard of policy research and more continuous peer review of the research projects. A more analytical and evidence based approach to developing the research papers is also needed. In addition, the research topics should take into account the country's requirements⁶ and empowering the strategic position of the NA and its committees.

5. More emphasis on specific issues like gender, social welfare, ethnic minorities

Gender issues did not receive sufficient attention in the second phase. In addition, focusing on budget allocation to the social welfare policies, including the ones for ethnic minorities will be a greater requirement in the coming period. Moreover, with the participation of the Ethnic Council in the new project and with the One UN reform in Vietnam, the project should consider seeking expertise and cooperation with other UN agencies, such as International Labor Organization and UNWomen, where these issues are within their mandates.

⁶ Economic restructuring, revision of Personnel Income Tax, VAT, priorities of social welfare policies increase budget oversight activities are the main requirements that the capacity of the CFBA, as well as other NA institutions, should be strengthened to provide directions for the strategic development of the country.

The evaluation team reviewed the allocation and expenditure of funds by the project over the 2009-2012 period of the project implementation. The focus of the review was to determine the ratio of actual expenditures to planned expenditures for the main project support activities. The breakdown of the project activities was categorized into training/workshop, study tour, research, publications/translations and other. The review also looked at the expenditure rates per year to determine whether there were significant differences in the expenditures meeting planned disbursements.

The year-by-year comparison presented a low percentage of actual to planned expenditures for the project activities in 2009 of 50.8% to a high of 93% in 2011. The actual to planned project activities disbursement over the four years was 87%, which is considered quite acceptable for a project of this size and scope.

Within each of these project activities, the training/workshops had an actual to planned disbursement of 88% over the four years. The study tour actual to planned disbursements was 84% and research activities of actual to planned disbursement were 91%. These are good percentages of disbursement for the activities undertaken.

The percentage of total project activity spending to the overall project expenditures was 76%. The project management expenditures were 24% of the total project expenditures. This is a good ratio of project activity spending to the overall project expenditures. However, in the accounting of the disbursements, the costs of the Senior Technical Advisor were included in the project management costs, which resulted in the above percentages. If the Senior Technical Advisor costs were more appropriately added to the project activities, the project activities disbursements would increase to 84%.

The evaluation team also reviewed the allocation distribution of the funds among these categories in the overall total disbursements. The training/workshops composed 62% of the total disbursements, 15% for the study tour activity, 20% for research and 2% for publication/translations. This is an excellent distribution of funds among the various activities for the project and would seem consistent with the level of activity that has been described in the progress reports and interviews.

The main limitation of this budget execution analysis is that the financial data could not be broken down by the three components. So, it is not possible to assess how each component compared across the project with the amount of funds disbursed. The evaluation team recommends that the project management account for funds on a component and activity- within-component basis in the future. It would be appropriate to budget the funds by component as well so that this comparison can be made.

The apparent reason for not being able to account for the disbursements on the basis of the three components identified in the DPO is that in 2010 the project changed its annual work plan to four programmes that did not match to the three components. These programmes were identified as Programme 1: Interest and Awareness of the NA and PPC members, Programme 2: Enhancement of Knowledge and Skills in Budget Oversight, Programme 3: Information, Data and Research, and Programme 4: Strategic and Institutional Development. These were not matched to the components in the DPO and it is not possible now to assign the costs of the activities in these programmes to the components.

In the future, the project should maintain the integrity of the components and not change these during the course of the new project.

The Strengthening the Capacities for Budgetary Decision and Oversight of People's Elected Bodies in Vietnam Project is a unique, complex and challenging undertaking by UNDP and the Committee for Financial-Budgetary Affairs of the National Assembly of Vietnam. This End of Project evaluation has taken a comprehensive view of the project and assessed it based on a number of evaluation factors. The results of the assessment have been presented in greater detail in the preceding sections. In this conclusion the evaluation team provides a summary assessment and perspective on what the project has accomplished.

6.1 Component A: Vision and Development Strategy

Component A was intended to develop a vision and strategy for the future development of the Committee on Financial-Budgetary Affairs through a combination of training, technical assistance and study tour to provide international experience for elected officials to understand how budget oversight is performed in other environments.

The component has on balance achieved a positive impact on strengthening the CFBA and other national institutions. It has provided the basis for understanding the functions and roles of elected bodies in performing this function. It has enhanced the knowledge of the elected and support staff of these institutions in appreciating the importance of this function. The component has perhaps focused more on this knowledge sharing and transfer of technical capacity of the NA deputies and support staff more than on developing the CFBA as an institutional force for budgeting oversight and monitoring. There is still work to be done in strengthening the processes and procedures related to budget oversight in the National Assembly. The CFBA has the potential to be the role model for this and further support to the CFBA should emphasize this potential.

The key achievements of the components are the exposure and knowledge development of budget reform approaches, the input into the law making process through the use of hearings and policy analysis to influence legislation, and the development of a committee vision and strategy that resulted in a handbook for the committee operations. The component has supported the CFBA in this regard and for this reason it has achieved a positive impact in this second phase of the project.

6.2 Component B: Strengthening the Capacity for State Budget Decision and Oversight at National Assembly Institutions and Support

Component B has achieved success in improving the budget decision making and oversight functioning of the CFBA and staff. This has been achieved through support in development of policy research capacities and the participation in the international study tours that exposed them to best international practices.

In addition, some success has been achieved in improving the CFBA and the Ethnic Council in other functions of budget oversight and monitoring. The further development of the question sessions that are planned will improve the performance of this component and have a more sustainable impact. This will be enhanced in the coming year with more

improvements in the legal framework and the adoption of this practice by the National Assembly for all committees.

The component is a critical one for improving the budget process and providing more sophisticated budget oversight and evaluation. Therefore, the component should be examined in terms of how it can be further developed under a new project. It may well require additional donor level support in conjunction with the project to provide the full technical and human resources for this activity. This may be done in cooperation with other donors such as the World Bank, which has an interest and expertise in supporting the development of the MTBF and conducting financial studies in the area of intergovernmental fiscal relations.

6.3 Component C: Strengthening Capacity of State Budget Decision and Oversight for Provincial People's Councils and Support Staff

Component C has been highly successful and effective in supporting the development of the elected bodies at the provincial level and has even impacted to the district level. The training and research support provided by the project has been highly praised by those interviewed during this evaluation. The impact of this training and research are identified in the report among the six provinces visited during this evaluation.

The component in the new project faces several challenges if it is to continue to have an impact. First, is the challenge in the scale and selection of additional provinces to include in the next phase. There is a need for a strategy for this purpose. As part of this strategy development, the inclusion of the districts needs to be evaluated as well.

Secondly, there is a need for training needs assessment to more specifically define the additional training that should be provided. In the provinces, it was repeatedly mentioned that there needs to be more practical and specific training that is more relevant to current duties and functions. Some areas mentioned were how to evaluate investment projects and budget revenue estimates. There is a need to provide a more programme evaluation focus to the training provided in the next phase in addition to the research and policy analysis.

6.4 Project Management

The project management is considered to be highly efficient and effective. The development and delivery of the large quantity of training, the conduct of study tours, and the support of the research project indicates a well functioning project management team.

Some issues have been identified with respect to the functioning of the NPD and the burden placed on this position in addition to normal National Assembly duties. It may be necessary to review this situation so that some adjustments may be made.

Another area for project management focus will be on the delivery of international expertise and consultants. In this second phase, the work of Professor Perran Penrose is to be highly praised. Unfortunately, his passing now leaves a void that must be addressed. The new project will need to determine in what areas there is a need for additional international expertise and the most efficient and effective means to obtain this support.

6.5 Budget Utilization

From the assessment of the budget planned to actual expenditures the project has achieved a good level of budget utilization. The average expenditure rate of 87% of planned expenditure over the four years is at an acceptable level.

The percentage of total project activity spending to the overall project expenditures was 76% and the project management of 24% seems appropriate. The project management expenditures were 24% of the total project expenditures.

The training/workshops composed 62% of the total disbursements, 15% for the study tour activity, 20% for research and 2% for publication/translations and seems reasonable based on the emphasis on providing the basic knowledge and skills of budget oversight and monitoring in this stage of the project.

The main limitation of this budget execution analysis is that the financial data could not be broken down by the three components. Therefore, it is not possible to assess the effectiveness of the funding and the allocations by the three components of the project.

6.6 Overall Project Conclusions

The evaluation team has been impressed with the quality and quantity of support provided by the project to the beneficiaries. There is evidence of positive impact at the national and provincial level. It is a project that has further potential to improve the functioning of the elected bodies to perform their budget oversight functions and the support should continue with this effort.

ANNEXES

Annex 1: List of Documents Reviewed

1. Detail Project Outline (DPO): Strengthening the Capacities for Budgetary Decision and Oversight of People's Elected Bodies in Vietnam.
2. Terms of Reference for the End of Project Evaluation of the 'Strengthening the Capacities for Budgetary Decision and Oversight of People's Elected Bodies in Vietnam'
3. Report on Outcomes of the Delegation from the Study Tour in Canada and the United States (only in Vietnamese).
4. Report on Outcomes of the Study Tour to South Africa (only in Vietnamese).
5. Report on Outcomes of the Study Tour to Korea (only in Vietnamese).
6. Report on Outcomes of the Study Tour to Australia and New Zealand (only in Vietnamese).
7. Revised Annual Work plan – 2012.
8. Revised Annual Work plan – 2011.
9. Annual Project Implementation Report - 2011.
10. Revised Annual Work plan – 2010.
11. Annual Project Progress Report – 2010.
12. Revised Annual Work plan – 2009.
13. Project's Evaluation Report Results of Phase II Project (2009-2012) and some Proposed Activities for the Period 2013-2016.
14. CFBA Project Aide Memoire Perran Penrose April 2010.
15. Aide Memoire Perran Penrose trip to Viet Nam June 9 - July 2 2011.
16. Aide Memoire Perran Penrose Visit 26 September - 14 October 2009.
17. Final Report for 2011 Perran Penrose.
18. CFBA Project Report on Visit 29 August - 20 September 2011 Perran Penrose.
19. CFBA Project Report on Visit 29 August - 20 September 2011 Perran Penrose.
20. Work Program for Perran Penrose, Project Technical Adviser, in 2011.
21. Norms for Evaluation in the UN System, April 2005.
22. Standards for Evaluation in the UN System April 2005.

ANNEXES

Annex 2: List of People Interviewed

	Full Name	Organization/position
1.	Mr. Dinh Van Nha	National Assembly Committee of Finance and Budget Affairs - Vice Chairman
2.	Mr. Tran Thanh Dung	Project Manager
3.	Mr. Bakhodir Burkhanov	Deputy Country Director, UNDP Viet Nam
4.	Ms Patricia Barandun	Assistant for Country Director of UNDP, Head of Governance and Participation Team
5.	Mr. Frank Feulner	Technical Specialist on Parliamentary Development
6.	Ms Bui Phuong Tra	Program Officer
7.	Mr. Nguyen Minh Thuyet	Former Vice Chair of National Assembly Committee on Education, Culture, Youth and Children
8.	Ms. Ha My Dung	Department of International Cooperation, Vietnam State Audit, Vice Director
9.	Ms. Nguyen Thi Binh	Department of International Cooperation, Vietnam State Audit, Head of Section
10.	Ms . Nguyen Thu Hang	Department of International Cooperation, Vietnam State Audit, Official
11.	Mr. Vu Nhu Thang	Director of Institute of Financial Strategies, Ministry of Finance
12.	Mr. Vu Duy Hoang	Director of Department of Ethnicity, National Assembly
13.	Mr.Trieu Van Binh	Department of Ethnicity, National Assembly, Official
14.	Ms.Phung thi Hanh	Department of Ethnicity, National Assembly, Official
15.	Mr.Trinh Tien Dung	Independent consultant, former Assistant for National Director of UNDP, Head of Governance Cluster
16.	Mr.Cao Van Khai	Chair of District People's Council of Van Chan District, Yen Bai Province
17.	Mr.Tran Huu Tien	Vice Chair of District People's Council of Van Chan District, Yen Bai Province
18.	Ms Hoang Thi Phong	District People's Council of Van Chan District, Yen Bai Province, Standing Member
19.	Mr. Le Van Tao	Vice Chair of People's Council of Yen Bai Province
20.	Mr. Nguyen Quoc Luan	Deputy of Committee of Economics – Budget

ANNEXES

		Affairs, People's Council of Yen Bai Province
21.	Mr. Phan trong Tan	Chair of Committee of Economics – Budget Affairs, People's Council of Phu Tho Province
22.	Mr. Pham Xuan Huy	Chief of National Assembly Delegation's and People Council's Office of Phu Tho Province
23.	Mr. Phung Thanh Son	National Assembly Delegation's and People Council's Office of Phu Tho Province, Official
24.	Mr. Tran Van Nho	Vice Chair of Viet Tri City's People's Council, Phu Tho Province
25.	Ms. Ta Thi Thanh	Viet Tri City's People's Council, Phu Tho Province, Standing Committee
26.	Mr. Nguyen Van Lam	Head of Economics and Social Affairs, Viet Tri City's People's Council, Phu Tho Province
27.	Mr. Nguyen Quoc Ca	Vice Chair of People's Council of Hau Giang Province
28.	Mr. Nguyen Hoang Van	Deputy Chair of Committee of Economics – Budget Affairs, People's Council of Hau Giang Province
29.	Mr. Nguyen Hoang Quan	Deputy Chief of National Assembly Delegation's and People Council's Office of Hau Giang Province
30.	Mr. Le Huynh Ky	Vice Chair of People's Council of Ca Mau Province
31.	Mr. Chung Tan Huong	Chair of Committee of Economics – Budget Affairs, People's Council of Ca Mau Province
32.	Mr. Tran Ngoc Diep	Deputy Chair of Committee of Economics – Budget Affairs- People's Council of Ca Mau Province
33.	Mr. Nguyen Minh Duong	Committee of Economics – Budget Affairs - People's Council of Ca Mau Province, Official
34.	Ms. Nguyen Phuong Thao	Resource person for training, former Chair of Ho Chi Minh People's Council
35.	Ms. Pham Thi Ly	Trainer, Ho Chi Minh City University
36.	Mr. Tran Kim Hung	Vice Chair of People's Council of Quang Nam Province
37.	Mr. Nguyen Minh Tam	People's Council of Quang Nam Province, Standing Committee
38.	Mr. Vo Hong	Chair of Committee of Economics – Budget Affairs, People's Council of Quang Nam Province
39.	Mr. Tran Van Tan	Chief of National Assembly Delegation's and People's Council Office of Quang Nam Province
40.	Mr. Dao Chuan	Vice Chair of Committee of Economics – Budget

ANNEXES

		Affairs, People's Council of Thua Thien Hue Province
41.	Mr. Ha Van Tuan	Deputy Chief of National Assembly Delegation's and People's Council Office of Thua Thien Hue Province
42.	Mr. Pham Ngoc Dung	National Assembly Delegation's and People's Council Office of Thua Thien Hue Province
43.	Mr. Nguyen Tuan Anh	Deputy Director of Department of Finance – Budget Affairs, Office of National Assembly
44.	Mr. Vu Danh Hiep	Department of Finance – Budget Affairs, Head of Public Investment Group, Office of National Assembly
45.	Dominic Patrick Mellor	Country Economist, Viet Nam Resident Mission, Asian Development Bank
46.	Deepak Mishra	Lead Economist, Poverty Reduction and Economic Management Unit, The World Bank
47.	Habib Rab	Senior Economist, The World Bank
48.	Sion Morton	Programme Officer, Budget Support/Public Finance Management Co-Operation Section, European Union Delegation to Vietnam
49.	Bryan Fornari	European Union Delegation to Vietnam
50.	Bill Burnett	SAI Capacity Building, Audit and Parliamentary Oversight for European Union Formulation Mission to Vietnam

ANNEXES

Annex 3: Interview Questions

National Level Project Questions

Evaluation item	Questions
Relevance	<p>Necessity</p> <ul style="list-style-type: none"> • Were the project objectives in line with the needs of the country and target National Assembly’s committees/Institutions and Provincial People’s Councils and ministerial bodies? <p>Priority</p> <ul style="list-style-type: none"> • Is the project consistent with the development policy of the country? • Is the project consistent with UNDP foreign aid policy and plan for country-specific programme implementation? <p>Problems and needs</p> <ul style="list-style-type: none"> • Did the nature of problems originally identified change? • Have the objectives been updated in order to adapt to changes in the context? • Did the project assess local absorption and implementation capacity? • What is the quality of preparatory activities undertaken, such as policy assessments, sector reviews and economic analysis? • Were risks adequately assessed?
Effectiveness	<p>Achievement of purpose</p> <ul style="list-style-type: none"> • Was input conducted as planned? (compared with planned values) • Was output produced as planned? (compared with expected results) • Was the project objective achieved? • To what extent did actual results match the performance targets set out initially? • To what extent did beneficiaries benefit from project services? • To what extent have institutional reforms been improved? <p>Ways of achieving results</p>

ANNEXES

	<ul style="list-style-type: none"> To what extent could the intended results have been achieved at a higher level of quantity/quality by changing responsiveness of project management, monitoring of risks and external factors? Were there any problems in the project management system (monitoring system, decision-making process, communication mechanisms, institutional arrangements within the project)?
Efficiency	<p>Sound management</p> <ul style="list-style-type: none"> To what extent could intended results have been achieved at a similar level of quantity/quality and at a lower cost by changing monitoring, through a timely response to implementation problems? Do the results justify the invested cost? Was it not possible to achieve more with same amount of cost? Does the achievement of the project objectives justify the invested cost?
Impact	<p>Prospects for the achievement of the overall objective</p> <ul style="list-style-type: none"> Looking at the input and output performance and at the activity status, are there prospects that the overall objective will be produced as an effect of the project? Are there prospects that the achievement of the overall objective will have an impact on the development plan of the country? <p>Ripple effects</p> <ul style="list-style-type: none"> Were there any positive or negative impacts beside the overall objective: influence on the establishment of policies and on the preparation of laws, systems or standards? Influence on social and cultural aspects such as gender and poverty?
Sustainability	<ul style="list-style-type: none"> Will new policies continue after the UNDP assistance is finished? Are the relevant regulations and legal systems prepared or are there plans for their preparation? Is there sufficient organizational and human capacity to implement activities to produce effects even after the assistance has ended? Considering the above aspects as a whole, is the sustainability high or low?

ANNEXES

Component Level Questions

Component A: Vision and Development Strategy

Deciding on strategic priorities of socio-economic development that the State budget should be oriented, linking with the formation of a modern public finance and budget allocation norms based on sound foundations

1. Briefly summarize the pre-project planning and budgeting process and how strategic priorities were identified.
2. What improvements in the strategic planning process are now in place based on support to this component?
3. How have strategic priorities of socio-economic development been linked to the mid-term fiscal framework?
4. What approaches have contributed to this change from the project support?
5. Have the strategic priorities of socio-economic development been formulated and put into Strategy 2011-2020 and Vision 2025?
6. What changes have occurred in the budget cycle and financial calendar based on support of this project?
7. How has the level of financial information been strengthened by this project and what particular changes and actions have been accomplished for this improvement?
8. How has the use of State Audit reports been incorporated into the decision process?
9. What improvements were made in the level of participation of stakeholders in the decision process?
10. How has gender been mainstreamed into the decision process?
11. What evidence is there of significant changes in the allocation of state budget funds due to the improvements made under this component?
12. What was the value of the training/capacity building activities that were received in support of this component activity?
13. What particular training course or materials did you find most helpful in improving the decision process?
14. What was the value of study tours that provided experiences from other countries on their budget allocation process?
15. What particular experiences of the study tour have been incorporated into your work and the budget decision process?
16. What skills or capacities have been enhanced through activities of this component?
17. What strategies and plans have been prepared to transfer to national and provincial institutions the responsibility for continuing the activities under this component?

Component B: Strengthening the Capacity for State Budget Decision and Oversight at National Assembly Institutions and Support

Establishing and smoothly operating i) a system and indicators for oversight, monitoring and assessment of budget activities of the Government and of State budget users; ii) a reporting system providing timely information on suitable budget requirements of People's elected bodies; iii) a mechanism to ensure the participation of people and business community in budget activities of People's elected bodies;

1. Was a programme of research activities and policy analyses developed and implemented over the course of this component's activities?

ANNEXES

2. Were these research activities and policy analyses successfully accomplished and what research reports or studies were prepared?
3. Describe the system and indicators for oversight, monitoring and assessment of budget activities developed under this component.
4. What impact has this system of indicators had on changing the budget decision process?
5. What NA institution is responsible for maintaining and continuing to operate this system of indicators?
6. What technical support was required to implement this system of indicators?
7. What particular technical assistance, training courses, and study tour experiences have contributed to developing this system of indicators?
8. Describe how public and non-public question sessions have been piloted at the CFBA and NA institutions.
9. What methods have been employed to organize and conduct these sessions?
10. Were there any technical assistance, training or study tour experiences that have contributed to developing these question sessions?
11. Identify some big fiscal issues and budgetary issues that have been enhanced by public consultations?
12. How were these organized and conducted?
13. What are the plans for continuing these public discussions and are there any big fiscal issues to be addressed in the coming year with public consultations?
14. Which of the activities under this component do you think has had the greatest impact on enhancing the budget decision process?
15. What are the plans to continue the research and public consultations under this component?

Component C: Strengthening Capacity of State Budget Decision and Oversight for Provincial People's Councils and Support Staff

Enhance institutional capacity, legal framework and budgetary skills for People's elected deputies and support staff in budget area, including policy research capacity with focus on reforming research methodology and improving the availability and quality of the economic-budgetary database

1. Briefly describe what legal framework and internal governance structures for improving the PPC's budget decision and oversight have been achieved.
2. Was the roadmap and action plan on capacity enhancement prepared and submitted to the Standing Committee of the NA for approval?
3. Was this roadmap and action plan approved and implemented?
4. What has been the impact on the budget decision and oversight process based on this legal framework and internal governance structures?
5. Describe what internal governance structures are in place now and how these will be sustained in the future.
6. Describe the method of introducing the medium term fiscal and budgetary framework and output based budgeting at the provincial level.
7. What level of technical assistance, training or study tour experiences have contributed to achieving this activity?
8. What new skills and capacities were developed by implementing this new budgeting method?
9. What impact has the introduction of this new budgeting method had on the allocation of funds at the provincial level in the socio-economic development areas and gender mainstreaming?
10. Identify some evidence-based researches on the impact of state budget and local budgets over economic objectives and social advancement that were implemented in three groups of Provincial Councils.

ANNEXES

11. What has been the impact of this research on changing budget allocations at the provincial and local budget level?
12. What capacity building programme was devised for support staff and piloted in this component?
13. What skills and knowledge were enhanced by this activity?
14. What technical assistance, training or study tour experiences contributed the most to the capacity building programme?
15. What are the plans for transferring this capacity building programme and making it sustainable in the future?

ANNEXES

Annex 4: Summary of Provinces Visited

Name of provinces	Main Research project names and training materials	Outcomes of the training/workshops and researches
Yen Bai	1. Research: assessment of Budget Law implementation for 2002-2010 in Yen Bai province	<ul style="list-style-type: none"> Better coordination with regional state audit of Vietnam Great support for budgeting 2011-2015 given the experiences and information from the research
	2. Actual situation of oversight budget and practical measures	Lesson learnt and good best practices from the research are very useful for the new deputies of the PPCs
	3. Training and workshops: Skill in budget decision and budget oversight Restructuring public investment and challenges	
At District level- Van Chan district	Participated in mentioned training courses and workshop provided by the project	<ul style="list-style-type: none"> Understand principles and content of the budget decision making and oversight activities when participated in budget oversight mission with the PPCs which was not the case before the training and workshop provided Be able to ensure compliance with law when budgeting
Phu Tho	2 training workshops on PPCs with budget decision and oversight; and "Skill on budget oversight, decision and budgeting approval- role of PPCs	<ul style="list-style-type: none"> The PPCs had organized different types of conferences on experience sharing with DPCs on topics like: Budget allocation and oversight of budget approved by the PPCs. Disseminating materials and content of the conferences via mass media and to DPCs deputies. Oversight missions were more focused and practical with specific topics Know how to use results of SAV to make PPCs decision- better cooperation with the regional SAV Question the executive body about yearly capital investment sources transfer with very large amount (1600 thousand bill). Next year, the transfer has trend of lower amount. Know better the methodology and way as well as content for budget oversight.
	1. 5 training courses and workshops organized	<ul style="list-style-type: none"> Gaining best experiences from other PPCs Change the way of budget

ANNEXES

		<p>oversight missions into: more practical topics like budget estimation; transfer of public investment; Stronger enforcement of execution body to implement results of the budget oversight mission</p> <ul style="list-style-type: none"> • More active participation of PPCs deputies at Provincial PCs conferences • Government Treasury bond allocated to priorities areas. • Organize hot line during the PPCs conferences
Quang Nam	<ol style="list-style-type: none"> 1. Training workshops on enhancing skills on budget appraisal, decision and oversight for PPCs deputies and 2. Workshop on mechanism, financial policies for Education and Training and Health sectors and roles of PPCs 3. Workshop on resettlement, compensation and land clearance policies based on resolution 52/2006 	<ol style="list-style-type: none"> 1. Results and difficulties as well as problems on financial policies to education and health sector and responsibilities of the PPCs were identified. The new fees on health services for the people were adopted, taking into account the issues mentioned at the workshop. 2. Adjustment of the PPCs resolution 52 issued in 2006, which led to reducing of people's complaints and fewer social problems; central government reduced investment on hydropower stations; the PPCs learned that people resettlement should be decided first among all others activities.
	<p>A. Three researched project and research topics done:</p> <ol style="list-style-type: none"> 1. Research project: Assessment principles, criteria's ad norms of capital expenditures during 2007-2010 and the recommendations for the next period 2. Research topic; measures and recommendation to strengthening Quang Nam PPCs decision and oversight on the budget revenue and 	<ol style="list-style-type: none"> 1. PPCs are more actively participating in the budget making decision with execution body, DOF, since beginning from the budgeting process. 2. The transparency of the local government department activities is much improved. 3. The PPCs had carried out one research project funded by the local budget on "Strengthening skills on oversight of Economic and Social activities of the

ANNEXES

	<p>expenditures</p> <p>3. Research topic: Quang nam PPCs with oversight activities on budget allocation, management and integration of capital investment sources</p> <p>4. Research topic: Assessment of Budget law implementation in the Quang Nam province and suggestion for the revision</p> <p>B. International conference on Reform of Fiscal activities in countries having Transition economy</p> <p>C. Domestic workshop with Phu Yen province on roles of PPCs in making decision, and oversight on investment promotions to local economic zones</p> <p>D. RIA training courses</p>	<p>Commune PCs". However as the term is not finished yet, so the results are not clear yet.</p> <p>4. The workshops done after each research project provided different ways of working and discussing the actual issues with government agencies, which could not have been in "normal" ways and routine ways of the government business. Due to that, the PPCs have organized consultation workshops before issuing any resolutions and to invite independent experts from other localities to participate in PPCs conferences.</p> <p>D. Before issuing any policies and resolutions, need to question: to whom those policies and resolutions will be directed and what are responsibilities of the Provincial departments?</p>
Ca Mau	<p>A. Training workshop on strengthening skills in budget appraisal, decision and oversight of the PPCs</p>	<p>More information about budget implementation at the local levels and difficulties of PPCs in the budget implementation were provided and answered by the Speakers</p> <p>Based on materials from the workshop, the Core team had organized 9 training courses (in cooperation with the province political training institute) to the District and communes PCs deputies (more 1800) on basic knowledge on organization, activities of the People's Councils and budget decision and oversight skills</p> <p>3 training materials were prepared to provide training and guidelines to District and Commune PCs like: "6 issues need to be mastered when oversight on budget report and resolution draft"; "skills on budget appraisals and oversight for the District PCs" and " skills on budget appraisals and oversight for the Communes PCs"</p> <p>Wrote articles on different issues related to functions of the PPCs to the Quang Nam website for the Quang nam national Delegation PCs</p>

ANNEXES

	b. Participated in the RIA training courses	<p>The PPCs more actively participating in budgeting process since very beginning.</p> <p>b. PPCs spend more times and efforts on the policies proposed by the People's Committee and try to put questions on: are the policies are really necessary? How will the policies bring impacts to the beneficiaries?</p>
Thua Thien Hue	<ol style="list-style-type: none"> 1. Six workshops organized, among which are Assessment of PPCs resolutions on budget allocation norms of 2011 and resolution on budget decentralization on revenue and expenditures for period 2011-2015; and Roles of PPCs on budget and financial decision and skill on budgeting estimation and finalization appraisal 2. Research on assessment of state budget use efficiency for resettlement programme of hydropower station for improving living condition of the resettled people 	<p>A.</p> <ol style="list-style-type: none"> 1. Separation of salary and professional expenditures, which item should be allocated according to delta, mountainous and numbers of population. By this separation, the budget expenditures had reduced annually and the activities of government offices ensured 2. Professional expenditures will be adjusted according to inflation rate. 3. Expenditure for education and health sector will be in block grant form, which provided more authority and dynamics to the spending agencies and will reduce "given and begged" mechanism. <p>B. Training materials provided by the project are adapted to district situations and the core team provided training courses to the District PCs deputies.</p>

ANNEXES

Annex 5: Researches/studies of the project

	Research projects/topics	Year	Authors
1	Theoretical and practical situation and assessment of piloting of MTBF in Vietnam – Recommendations	2012	Institute of Financial Strategic Policies
2	Fiscal transparency and accountability within the Budget Law revision	2012	Institute of Financial Strategic Policies
3	Recommendation on Vietnam's Budget items	2012	MOF State Budget Department
4	Budget decentralisation in Vietnam - actual situation and reform directions	2012	Institute of Financial Strategic Policies
5	Actual situation and measures related to public investment for SOEs	2012	CFBA's subcommittee on Public Investment
6	Actual situation and measures in managing public investment in Vietnam	2012	CFBA's Subcommittee on Public Investment
7	Financial Institutions - State Budget in 1992 Constitution, adjustment, amendment and revision for Constitution revision	2012	CFBA's Subcommittees on Budget Estimation and General Policies
8	Review of International experiences for issues addressed in the Budget law for purpose of the Budget revision work	2012	CFBA's Subcommittees on Budget Estimation and General Policies
9	Main measures to improve quality of implementation of the SAV results in the process of budget appraisal and approval of budget finalization account by the NA	2012	CFBA's Subcommittees on Budget Account Finalization
10	Improvement of Personal Tax Income Law	2012	CFBA's Subcommittees on Budget Revenue and Policies
11	Assessment of actual implementation of the current Budget Law - recommendation and suggestion for revision	2012	PMU/Experts
12	Measures on reforming of financial policies for restructuring the economy	2012	Institute of Economics and Finance

ANNEXES

13	Impact of policy on using state budget for education and training	2012	PMU/Experts
14	Measures to improve quality of appraisal, decision and oversight of local budget	2012	Yên Bái
15	Assessment of efficiency in using state budget for technology and technology issues and recommendations	2012	Quảng Ngãi
16	Assessment of efficiency in using of state budget expenditure for environment in Thua Thien Hue province	2012	Thừa Thiên Huế
17	Role of PPCs in development of policies for human resources in Nghe An	2012	Nghệ An
18	Assessment of using the State budget law in Quang Nam - Recommendation for revisions	2012	Quảng Nam
19	Actual situation and measures for eco tourism development of Phu Yen province to 2020 and PPCs roles	2012	Phú Yên
20	Theoretical basis and assessment of piloting MTBF in Vietnam – Recommendations	2011	PMU/MOF
21	Budget Decentralization in Vietnam - actual situation and reform directions	2011	PMU/MOF
22	Strengthening capacity on analyzing and forecasting of budget revenue in Vietnam	2011	PMU/MOF
23	New ways of resource mobilization for investment development in socio-economic infrastructure	2011	CFBA's Subcommittees on Budget Estimation
24	Improvement of efficiency in oversight and appraisal and decision on budget account finalization of NA	2011	CFBA's Subcommittees on Budget Account Finalization and Auditing
25	Development of manual on monitoring and evaluation of infrastructure investment project using state budget at local level	2011	CFBA's Subcommittees on Budget Estimation and MPI
26	Current regulation related to taxes and foreign experiences in improving legal framework on tax management	2011	CFBA's Subcommittees on Legal Issues

ANNEXES

27	Relationship between State budget deficit and socio economic indicators - actual situation and recommendations	2011	CFBA/MOF
28	Monitoring and auditing public debt of Vietnam - actual situation and solutions	2011	CFBA/SAV
29	Methodology and actual practice on financial accountability and law on accountability of Vietnam	2011	CFBA/MOF
30	Block grant application in Vietnam – actual situation and measurement for improvement	2011	CFBA/MOF
31	Credit policies in Vietnam- Actual situation and measures for improvement	2011	CFBA and Subcommittees on Financial Market
32	Assessment of efficiency and feasibility of National Target Programs- Recommendations ".	2011	CFBA/UNDP
33	Some workshops on finalizing important researches projects.	2011	PMU
34	Assessment of efficiency in using state budget for resettlement program of the hydropower station and recommendation for policies to mobilizing resources for improvement of settlement people livelihood.	2011	Thừa Thiên Huế
35	Solution and recommendation for improving roles of PPCs in local budget oversight	2011	Quảng Ngãi
36	PPCs' role in decision making for policies in mobilizing investment resources for the South Economic zones of Phu Yen- Local experiences	2011	Phú Yên
37	Measures to improve deputies roles in local budget decision and oversight	2011	Kiên Giang
38	Research on measures and recommendation to improve capacity on budget decision and oversight of Quang Nam PPCs	2011	Quảng Nam
39	PPC Quang Nam with oversight on investment resources allocation, management and integration".	2011	
40	Research on development of Strategic orientation of Public Finance to 2020.	2010	MOF
41	Methodology on Budget deficit definition: International experiences and practices in Vietnam"	2010	CFBA's Subcommittees

ANNEXES

			on Budget Estimation
42	Development and improvement of Property Tax; International Experiences	2010	CFBA's Subcommittees on Legal Issues
43	Development, recommendation to improve legal system on stock exchange market in Vietnam.	2010	CFBA's subcommittees on Financial Market/MOF
44	Strengthening coordination between NA institutions in using SAV's results and recommendation for oversight of the State budget	2010	CFBA's Subcommittees on Budget Account Finalization and Auditing
45	Development of criteria, norms on the state budget expenditure allocation for the stabilizing period	2010	CFBA's Subcommittees on Budget Estimation
46	Assessment of feasibility of socio economic infrastructure using state budget	2010	CFBA's Subcommittees on Budget Estimation
47	Research and survey on assessment of the stated budget law implementation from 2004 to present; recommendations	2010	Yên Bái
48	Assessment on principles and norms on state budget allocation for public investment during 2007-2010 according to the PPCs resolution 75/2006/NQ-HDND of November 8, 2006 by Quang Nam PPCs and recommendation for 2011-2014	2010	Quảng Nam
49	Research on recommendation on public investment for economic, social infrastructure from the state budget for stabilizing livelihood, for supporting vocational training and job creation for people living in resettlement of Economic Zones of Quang Ngai Province	2010	Quảng Ngãi
50	Approach in defining state budget deficit: international experiences and Vietnamese practices	2009	CFBA's Subcommittees on Budget Estimation
51	Development and improvement of legal framework on property tax- some international experiences	2009	CFBA's Subcommittees on Legal Issues, Financial and Budget

ANNEXES

52	Improvement of coordination with SAV in using its results for the state budget appraisal and oversight	2009	CFBA's Subcommittees on Budget Account Finalization and Auditing
53	Development of resolution on cooperation between SAV and PPCs	2009	SAV

ANNEXES

Annex 6: List of Trainings for 2009-2012

	Training course held by the Project in 2012		Number of Participants				
			Total	Deputies	NA Supporting Officials	PPC Deputies	PPC Supporting Officials
1	Training course on "Fiscal Policy and the role of People's Elected Bodies" for PPC's deputy and staff assistant of the CFBA, and concerned agencies of the MOF	Asean Resort, 1-3 Nov	69	1	8	25	35
2	Training course on "Public finance for Officers of People's Elected Bodies" for staff of ONA and 20 PPCs of the Project.	Van Minh Resort, 23-25 Mar	50	1	5	20	24
3	Training course on "The role of People's Elected Bodies in the Fiscal Process - International Experiences" for staff of ONA and PPCs of the Project.	Phu Yen, 18-20 Dec	60	1	5	28	26
	Training course held by PPCs (supported by the Project)						0
1	Skills of estimates scrutiny, recurrent expenditure settlement and oversight over local budget revenues and expenditures - The role of PPC	Yen Bai PPC	121	0	0	53	68
2	Skills of estimates scrutiny, recurrent expenditure settlement and oversight over local budget revenues and expenditures - The role of PPC	Phu Tho PPC	145	0	0	78	67
3	Skills of budget scrutiny and oversight for PPC deputy	Hung Yen PPC	130	0	0	50	80

ANNEXES

4	Skills of scrutiny on investment-development funding allocation of state budget and oversight on basic construction investment field	Bac Giang PPC	118	0	0	65	53
5	The role, function, and task of PPC deputies in the state budget	Ha Nam PPC	146	0	0	75	71
6	The role, function, and task of PPC deputies in the state budget	Thanh Hoa PPC	200	0	0	131	69
7	Skills of oversight on public investment	Nghe An PPC	78	0	0	50	28
8	Strengthening the Capacities for Budgetary Decision and Oversight of PPC deputy	Quang Ngai PPC	98	0	0	65	33
9	Strengthening the Capacities for Locally Budgetary Decision and Oversight of PPC deputy	Hau Giang PPC	140	0	0	75	65
10	Strengthening the Capacities for Locally Budgetary Decision and Oversight of PPC deputy	Tay Ninh PPC	140	0	0	80	60
11	Strengthening the Effectiveness of Public Investment - The role of PPC	Bac Lieu PPC	150	0	0	95	55
TOTAL			1,645	3	18	890	734

	TRAINING COURSES CONDUCTED BY PMU IN 2011		Number of participants
1	Training course on "improving capacity for deployment of public hearing on state budget"	Quảng Nam, 23-25 Feb	44
2	Public finance; public policy analysis, improving necessary skills for supporting officials of NA institutions in Finance and Budgetary field	Ha Noi, 28 Feb-4 Mar	68
3	Training courses on "Role, functions and tasks of PPC deputies in budgetary; experiences on budget decision and oversights" for the Northern provinces	Ha Noi, 23-24 June	82

ANNEXES

4	Training courses on "Role, functions and tasks of PPC deputies in budgetary; experiences on budget decision and oversights" for the Southern provinces	Ho Chi Minh, 27-28 June	104
5	Training course on "Regulation Impacts assessment" - RIA	Ha Noi, 7-8 Nov	48
Training courses conducted by provinces			
1	Training course on "Improving skills on local budget appraisal, decision and oversight"	Nghe An PPC	136
2	Training on " the Role of Hau Giang PPC in areas of education and training development, human resource development and mobilization of resources for local economic development	Hau Giang PPC	108
3	Improving capacity for PPC deputies in budget decision functioning	Quang Ngai PPC	95
4	Training course on " functions, duties, skills and experiences for PPC performance in financial and budgetary field	Quang Nam PPC	120
5	Training course for new deputies on "functions, tasks, authority and skills for state budget appraisal, decision and oversight"	Yen Bai PPC	89
6	Training course for new deputies on "functions, tasks, authority and skills for state budget appraisal, decision and oversight"	Cao Bang PPC	111
7	Training course for new deputies on "functions, tasks, authority and skills for state budget appraisal, decision and oversight"	Lai Chau PPC	120
8	Training course for new deputies on "functions, tasks, authority and skills for state budget appraisal, decision and oversight"	Bac Can PPC	97
9	Training course for new deputies on "functions, tasks, authority and skills for state budget appraisal, decision and oversight"	Phu Yen PPC	122
10	Training course for new deputies on "functions, tasks, authority and skills for state budget appraisal, decision and oversight"	PPC of Hau giang, Kien Giang, Bac Lieu, Ca Mau	238

ANNEXES

11	Training course " state budget appraisal and oversight skills for PPC deputies	Hung Yen PPC	150
12	Training course on "Improving the awareness and skills for better performance of Deputies in financial - budgetary field	Kon Tum PPC	129
13	Training course on "Improving the awareness and skills for better performance of Deputies in financial - budgetary field	Dac Nong PPC	141
14	Training course on "Improving capacity for decision and oversight of state budget investment on infrastructure " for PPC Deputies	Quang Ngai PPC	97
15	Training course on " the role of PPC in financial and budgetary affairs, budget appraisal, estimation and finalizing account of local budget	Bac giang PPC	120
TOTAL			1873

TRAINING COURSES CONDUCTED BY PMU IN 2010			Number of participants
Training courses conducted by provinces			
1	Improving the skills on local budget appraisal, decision and oversights for PPC deputies	Quang Nam PPC	120
2	Improving the skills on local budget appraisal, decision and oversights for PPC deputies	Quang Ngai PPC	98
3	Improving the skills on local budget appraisal, decision and oversights for PPC deputies	Phu Yen PPC	73
4	Improving the skills on local budget appraisal, decision and oversights for PPC deputies	Ca Mau PPC	100
5	Improving the skills on local budget appraisal, decision and oversights for PPC deputies	Kien Giang PPC	130

ANNEXES

6	Improving the skills on local budget appraisal, decision and oversights for PPC deputies	Hau Giang PPC	120
7	Improving the skills on local budget appraisal, decision and oversights for PPC deputies	Bac Lieu PPC	95
8	Improving the skills on local budget appraisal, decision and oversights for PPC deputies	Nghe An PPC	114
9	Improving the skills on local budget appraisal, decision and oversights for PPC deputies	Lai Chau PPC	136
10	Improving the skills on local budget appraisal, decision and oversights for PPC deputies	Cao Bang PPC	96
11	Improving the skills on local budget appraisal, decision and oversights for PPC deputies	Phu Tho PPC	95
12	Improving the skills on local budget appraisal, decision and oversights for PPC deputies	Hung Yen PPC	95
13	Improving the skills on local budget appraisal, decision and oversights for PPC deputies	Kon Tum PPC	125
14	Improving the skills on local budget appraisal, decision and oversights for PPC deputies	Dac Nong PPC	72
15	Improving the skills on local budget appraisal, decision and oversights for PPC deputies	Bac Giang PPC	116
TOTAL			1585

	TRAINING COURSES CONDUCTED BY PMU IN 2009		Number of participants
--	--	--	-------------------------------

ANNEXES

1	Training course on " Mid term and long term budget planning in association with annual budget planning" and " Gender mainstreaming in budgetary - economics appraisal and oversights "	Bac Ninh, 14 Nov	66
2	Training course on " Overview of state budget process, the role of elected bodies in budgetary process, appraisal and oversights skills " and " Mid term and long term budget planning in association with annual budget planning"	Hanoi, 3-4 Dec	38
TOTAL			104