



Empowered lives.
Resilient nations.

NATIONAL ASSEMBLY'S COMMITTEE FOR FINANCIAL AND BUDGETARY AFFAIRS

Project "Strengthening the Budgetary Oversight Capacity of People's Elected Representatives in Vietnam"

**TRAINING NEEDS ASSESSMENT,
PLAN AND MODULES FOR PROVINCIAL
PEOPLE'S COUNCILS
IN BUDGET AND FINANCE**



Copyright © July 2013

By the United Nations Development Programme

25-29 Phan Boi Chau, Hanoi, Viet Nam

All rights reserved. No part of this publication may be reproduced, stored in a retrieval system or transmitted, in any form or by any means, electronic, mechanical, photocopying, recording or otherwise without prior permission.

The views expressed in this publication are those of the author(s) and do not necessarily represent those of the United Nations, including UNDP, or the UN Member States.

Designed by: Phan Huong Giang, UNDP

Printed in Viet Nam, by Phu Sy Company

Publishing license 1256-2013/CXB/05-135/VHTT

**TRAINING NEEDS ASSESSMENT,
PLAN AND MODULES FOR PROVINCIAL
PEOPLE'S COUNCILS IN BUDGET AND FINANCE**

May 2013

Dr. Charles R. Hankla

(International Training Specialist and Associate Professor, Georgia State University)

Acknowledgements

Producing this document has been truly a group effort. It would not have been possible without the constant feedback, support, and input of the project staff and the UNDP. In particular, I want to thank the outstanding project officers Le Thi ThanhNga, Bui My Ly, and Minh Cuc. My deepest thanks also go to Bui PhuongTra from the UNDP for her significant contributions and to the project's national director, Dr. Dinh Van Nha. Additionally, I extend my heartfelt appreciation to all of those who welcomed me and who took time to assist me in collecting information for this document. Last but certainly not least, I want to thank the project's manager, Tran Thanh Dung, whose vision has propelled the project to its numerous successes over the past ten years.

PART I: Training Needs Assessment

□ Executive Summary

The purpose of this training needs assessment (TNA) is, first, to identify the capacity gaps impeding the ability of the Provincial People's Councils (PPCs) of Vietnam to fulfill their important budgetary oversight tasks, and, second, to suggest training topics that could help fill these gaps. With that in mind, the TNA comprises seven sections. It begins with a discussion of the data collection process used to complete both this report and the training plan and module terms of reference which follow. Next, it briefly discusses the critical role of PPCs in the budget process of Vietnam, highlighting the key oversight and representative functions that they perform. Then, it turns to an assessment of the strengths that PPCs already bring to the table in performing their legal roles, including their representativeness, motivation, transparent and deliberative structure, varied skills, and staff competence. The next section highlights the institutional constraints that PPCs face in performing their roles; these include deputy constraints, staff constraints, institutional rules, information, and time. The purpose of this section is not to make suggestions for reform,

but rather to understand better the daily tasks and challenges of PPCs so that the training can equip them to meet these challenges. Next, the TNA turns to a description and evaluation of existing training regimes at the provincial level, ultimately concluding that there remains a need for additional budget-focused, in-depth, applied, and well-timed training.

The sixth section of the needs assessment lays out the capacity gaps and training needs that we have identified at the provincial level. It begins with a discussion of the basic and advanced knowledge needs of PPCs, including improved understanding of the revenue and expenditure sides of the budget, the oversight of both current and capital expenditure, the vertical fiscal system, and medium-term budgeting. It then turns to an analysis of the budget-related skill needs of PPCs, among them collecting and analyzing information, writing reports, holding oversight meetings, relating to the media, constituents, and civil society groups, and posing questions to government officials. Finally, this section highlights the divergent training needs of different types of deputies and staff at the provincial level, including those

of new versus returning deputies, part-time versus full-time deputies, urban versus rural provinces, deputies versus staff, deputies from underrepresented groups, and deputies and staff from the sub-provincial level. The last part of the TNA presents our judgment as to the best pedagogical approach to take in training, namely one that is practical, interactive, and technical.

□ Introduction: Why Develop a Training Needs Assessment?

The purpose of this training needs assessment (TNA) is, first, to identify the capacity gaps impeding the ability of the Provincial People's Councils (PPCs) of Vietnam to fulfill their important budgetary oversight tasks, and, second, to suggest training topics that could help fill these gaps. To accomplish these tasks, it is necessary to begin with some background on the provincial institutions of Vietnam.

Below the central authority in Hanoi, the Vietnamese state governs at three tiers. The highest of these sub-national tiers is the province; there are 63 separate provincial governments in Vietnam, including five large cities which enjoy provincial status. Below the provinces sit nearly 700 districts, while the lowest level of government (barring the informal system of village mayors) is the commune, of which there are more than 11,000 in Vietnam. Each of these levels is governed by a representative body – the People's Council – and an executive body – the People's Committee. Other institutions, especially the Communist Party Secretariat and the Fatherland Front, also play a significant part in local politics.

At the provincial level, deputies serving on the Provincial People's Councils (PPCs) are chosen through a non-proportional, multimember district electoral system known as bloc voting. Before

standing for election, these potential deputies must be vetted by the Fatherland Front through a nomination process known as the “Five Gates”.¹ Once this process is complete, elections to PPCs are competitive, and Vietnamese law stipulates that there must always be more candidates than seats in any election. As a result, the PPCs and the people's councils at other levels are among the most representative institutions in Vietnam and can claim a more-or-less direct mandate from the people.

Most PPCs in Vietnam are made up of between 50 and 80 deputies, although PPCs in large cities such as Hanoi and Ho Chi Minh City can be larger. Deputies serve for terms of five years, and there is a significant turnover between terms, often 70% or higher. Once the PPCs are elected, they in turn select their own Standing Committee and Standing Committee chair and vice chair to represent them when they are not in session (PPCs typically meet for two sessions of 3 weeks or so each during a year). They also select chairs, vice chairs, and members of the three to four key standing commissions of the PPC – the Economics and Budget Commission, the Sociocultural Commission, the Legal Commission, and (often) the Ethnic Commission. In addition, PPCs select the Provincial People's Committees, which form the executive in the province. In many provinces, these Committees hold the vital levers of power, and it can be difficult for the PPCs to challenge them.

Since the mid-1990's, Vietnam has been undergoing a slow but significant process of fiscal decentralization to its three sub-national tiers, and particularly to the provinces, which the 2002 Budget Law entrusts with supervising the

¹ See Malesky and Schuler 2013 for a full description of this process at the national level.

revenues and expenditures of the lower levels.² As this decentralization proceeds apace, it has become increasingly critical to strengthen the representative functions of the PPCs. More of the country's business is being conducted at the provincial level than ever before, and having robust oversight of the provincial executive by the elected councils, especially in budgetary matters, is important to ensure the efficient use of the public's resources.

This fundamental need is at the heart of the project's desire to develop a more systematic training program for the deputies and staff of the thirty provincial people's councils with which we are currently working. The purpose of the training program is to equip PPCs with the technical budgetary knowledge and skills necessary to perform their legally mandated role supervising the Committee's management of the provincial budget. While there are a number of institutional constraints under which PPCs must operate, we hope that training can help them to strengthen their influence at the provincial level so that they can ensure that resources are always collected and spent in the best interests of the Vietnamese people.

With that in mind, this training needs assessment will comprise seven parts. In the first part, we will discuss the process through which we collected information to complete both this report and the training plan and module terms of reference which follow. Next, we will briefly discuss the current role of PPCs in the budget process of Vietnam. Then, we will turn to an assessment of the strengths that PPCs already bring to the table in performing their legal roles. After that, we will highlight the institutional

constraints that they face in performing these roles. The purpose of this section is not to make suggestions for reform, which is not our role here, but to understand better the daily tasks and challenges of PPCs so that our training can equip them to meet these challenges. After this discussion, we will turn to a description and evaluation of the existing training regimes at the provincial level, ultimately concluding that there remains a need for additional training that is budget-focused, in-depth, applied, and well-timed.

In the sixth section of the needs assessment, we point out the capacity gaps and training needs that we have identified at the provincial level. In this section, we will discuss the basic and advanced knowledge needs of PPCs as well as their skills needs. We will then highlight the divergent training needs of different types of deputies and staff at the provincial level. Finally, in the last section of the document, we will discuss our judgment as to the best pedagogical approach to take in training.

□ Summary of the Information Gathering Process

The training needs assessment (TNA), training plan, and module summary are the end result of an inclusive process of information gathering and analysis. The conclusions found in these documents are based on a thorough analysis of two sources. The first of these, published documents, provided valuable insight into the skills required by legislators for effective budgetary oversight. A large literature exists studying this very question in an international context, and a number of valuable analyses also address the issue within Vietnam. For instance, among the documents reviewed for the TNA are the results of a 2008 survey of provincial deputies and staff related to their training needs.

² For descriptions of the budget process and fiscal system in Vietnam, see Martinez-Vazquez 2004; Nguyen-Hoang and Schroeder 2010; and Vo 2005. See also the 2002 Budget Law. Much of our description of budgeting in Vietnam also comes from interviews with various participants in the process.

More broadly, a review of the relevant laws and regulations in Vietnam helped shed light on the environment in which PPCs operate. And finally, published documents also provided insight into international best practices related to needs assessment and parliamentary training. Please see appendix A for a list of key documents consulted for this project.

The second source of information used in developing the needs assessment and related documents was a series of detailed interviews with stakeholders in the training process. Our discussions with these stakeholders, among them deputies and former deputies, training organizers, government officials, and representatives of international organizations, has been a key source of knowledge and feedback. Note that we interviewed provincial people's deputies from fully six different provinces representing the north, central, and south of Vietnam, as well as both rich and poor socio-economic status. This diversity was important to ensure that the training reports reflect the needs of all of Vietnam's highly varied provinces. Meeting three of these six PPCs in their home cities represented an additional benefit because it allowed us to visit deputies who were unable to travel to Hanoi and also facilitated more relaxed and frank discussions. Most importantly, our focus throughout this process has been on ensuring that all perspectives were heard and incorporated into the training documents. A complete list of the individuals that we met is provided in Appendix B, and a series of representative questions that we ask in our discussions can be found in Appendix C.

After the draft reports were completed, we presented the tentative needs assessment and training plan at a Haiphong workshop at which was represented each of the 30 provinces participating in the project. We received

feedback from the deputies present at this workshop and incorporated their thoughts into the final document. As a result, we feel confident that our training documents have fully considered the views and needs of the key stakeholders in Vietnam.

□ The Role of PPCs in the Budget Process

The budget process in Vietnam is quite complex, but it provides a number of opportunities for PPCs to exercise influence. Perhaps the key underlying structure of budgeting as it relates to sub-national government in Vietnam is the unified (sometimes called the “matryoshka”) budget. Under this system, the National Assembly in Hanoi is empowered by the Constitution to approve the budget of the entire Vietnamese state, including the budgets of all lower tiers. For that reason, the budget of each tier, beginning with the commune, is progressively incorporated into the budget of the next higher tier and ultimately approved by that tier, until it reaches Hanoi for final approval. As a result, each tier exercises veto power over the budgetary decisions of the lower tiers (and indeed is empowered to remove deputies at the lower tiers, particularly the immediate lower tier). The same relationships hold on the executive side, with the government in Hanoi exercising veto power and the right of removal over the Provincial People's Committee, and the Provincial People's Committee in turn holding such authority over the district, and on down. For that reason, there is a dual authority system in Vietnam, whereby deputies at each level are responsible to their electorate as well as to deputies at higher levels, and members of People's Committees are responsible not only to their Councils but also to the executive at higher levels. This dual authority structure

extends to the relationship between provincial, district, and commune governments and the civil administration at the corresponding levels. Provincial level departments of the central ministries are generally subordinated both to the Provincial People's Committees and to the central line ministries in Hanoi.

This is not the place to fully describe the vertical fiscal system in Vietnam, but a brief summary will shed light on the role that PPC's play in the budget process. On the revenue side, provinces are financed from three sources: (1) their own source revenues, (2) revenues collected in the province and shared with the center, and (3) transfers from the center. Own source revenues at the provincial tier and those below it tend to be quite small and include land related taxes and user fees. More significant are revenues collected in the province but shared with the center. These revenue sources include the important value added tax (VAT) and corporation tax, as well as the less significant personal income tax. All but a few provinces and provincial-level cities keep 100% of these shared revenues, while those rich provinces (Ho Chi Minh City most prominently) that can only keep a portion of these revenues play a key role in financing the entire system. The sharing rates are set by a central formula (which considers the expenditure needs of provinces) and are fixed for a stability period of three to five years.

The third source of revenue for provincial governments is transfers from the center. These take the form of equalization grants and conditional grants. The former are computed using the same formula employed in the revenue sharing calculations (and for the same stability period) and are provided to ensure that poorer provinces have the financial resources they need to provide services to their citizens. Of course, rich provinces that are not allowed to keep all of their shared taxes receive no equalization

grants. The second category, conditional grants, is provided by the center to ensure financing for key central priorities. These grants, unlike equalization grants, are tied by the center to particular expenditure categories.

The budget drafting and approval process in Vietnam begins with the Ministry of Finance in Hanoi setting broad macroeconomic targets for the country. Unlike in some systems, however, the central government does not begin the budget process with clear expenditure caps for different administrative units. Instead, once the broad targets are released in Hanoi, the various tiers of sub-national People's Committees estimate their revenues and expenditures for the year and seek approval from their People's Councils. Revenue estimation is based on the prior year's revenue, broad macro-economic conditions, changes in the tax structure, and of course the central revenue sharing and transfer figures for the stability period. Expenditure estimation is based on the prior year's expenditures and the spending priorities of the province. There is reason to believe, however, that the estimation process is also strategic, with People's Committees sometimes overestimating their expenditure needs and underestimating their probable revenues in an effort to improve their sharing and transfer rates and to generate extra revenue that can be carried forward into the next fiscal year. Note that Vietnamese law does not allow borrowing for current spending at the provincial level.

Typically the budgetary approval process at the provincial levels begins with discussions between the PPC's Commission on Economic and Budgetary Affairs and the Provincial People's Committee, and then moves on to the PPC Standing Committee and ultimately the full Council for a final vote. Budgetary approval begins at the commune level and works its way up to the center with the budget at each tier

approved by the corresponding Council and the incorporated into the budget at the higher level. If a higher tier of government wishes, it may change the decisions at the lower tier during the incorporation process.

After all of the budget estimates are made and combined with those of the central line ministries, and once the negotiation process within the government and between the government and lower tiers is complete, the budget proposal is submitted to the National Assembly. The process of review begins in October with the Committee for Financial and Budgetary Affairs (CFBA) and then moves to the National Assembly Standing Committee, and finally to the plenary. Once the National Assembly approves the budget, any changes that have been made must again be approved by people's councils at all levels. This process must be complete before the beginning of the new fiscal year on January 1.

The important role of PPCs continues during the next stage of the budget process, that of implementation. At this stage, PPC deputies and staff turn their attention from approval to oversight, and their role is to ensure that their Provincial People's Committee implements the budget as approved and, at a deeper level, uses the province's resources efficiently to provide the services demanded by the people. They do this by reviewing the current and investment expenditures of the province for compliance and performance and by generating appraisal reports of their findings. PPCs are also empowered to ask questions of provincial government officials, to hold public hearings, and to undertake site visits. In practice, PPCs are the only representative oversight bodies at the provincial level empowered to oversee the executive's stewardship of public funds. As we will discuss below, however, it is often difficult for PPCs to fulfill these functions to the fullest.

Finally, PPCs are also at the center of the last stage of the budget process – that of auditing the final accounts. As we will discuss later, the State Audit of Vietnam (SAV) is only able to audit the final accounts of 60% of provinces in a given year, and then only a portion of the accounts themselves. The burden to interpret the audits of the SAV, and to substitute for SAV auditing when necessary, falls to the PPCs. It is their role to ensure the ex post accountability of the provincial government.

□ Strengths of the PPCs

While the budgetary responsibilities of the PPCs are very significant, the Councils also bring with them a number of strengths that can assist them in their mission. Among these strengths, five stand out as particularly important – representativeness, motivation, transparency and deliberation, varied skills, and staff abilities.

As we have already noted, PPCs are the most representative institutions at the provincial level. It is for this reason that their participation in the budget process as stewards of the public interest is so important. Closely related to this characteristic of PPCs is their motivation to fulfill their representative mandate by ensuring the responsible and effective fiscal behavior of the People's Committees. We were impressed by the degree of this commitment everywhere we traveled in Vietnam.

In addition to being representative, PPCs make their decisions through a relatively transparent and deliberative process. It is not just the connection of PPCs to the people that is important, but it is also the way that they do business. Relative to the People's Committees, they are large, discussion-based bodies that are able to reflect publically on key policy issues. Of course, in comparison with sub-

national legislatures in many other systems, there is a significant hierarchical component to the structure of PPC's, something that will be discussed in more detail below. But this fact does not change their essentially open way of conducting public affairs.

Most PPCs comprise 50 to 80 deputies, but only about 10% of these will be full-time. The participation of the remaining part-time deputies has the benefit of ensuring that varied skills are brought to bear on the work of the Councils. These deputies typically hold regular jobs in government, business, and education and can thus bring their expertise to the decision-making and oversight functions of the PPCs. This can be quite beneficial, but of course it does also bring drawbacks, as will we highlight in the next section. Finally, while staffing levels are quite small in PPCs, the staffing quality has been on the upswing due in part to a new program to attract experienced and well-educated experts. During our travels, we were impressed by many of the well-qualified professional staff that we encountered.

□ Institutional Constraints on the PPCs

Despite the broad formal powers that PCCs possess over provincial budgets, and despite the significant strengths that they bring to the table, PPCs must perform their functions under the shadow of significant institutional constraints. These constraints can be grouped into five key categories: deputy resources, staff resources, institutional rules, information, and time. In our judgment, an understanding of these constraints is a critical step towards developing training that helps deputies and staff overcome the impediments they face to full participation in the budgetary process.

The first institutional constraint faced by PPCs – that of deputy resources – takes several forms. First, turnover among PPC deputies from election to election is extremely high, often around 70%. While this turnover has the potential benefit of bringing fresh ideas into the Councils, it means that at the beginning of a five year term, most deputies have no knowledge whatsoever of technical budgetary matters or of the skills needed to do their jobs. Moreover, since most of these deputies will only serve one term, they have very little time to acquire these skills before leaving office. This high level of turnover therefore puts PPCs at a significant disadvantage versus the provincial executives that they must oversee.

A second form of deputy resource constraint relates to the part-time deputy system. As noted above, only about 10% of PPC deputies are full-time (generally including the chair and vice chair of the Standing Committee and the chairs of the three to four PPC commissions); the remainder work only part-time and hold outside positions, often in government, business, or education. This can have the benefit of injecting a wide array of professional expertise into the Councils' work, but it also comes with significant drawbacks. Most importantly, part-time deputies often have little time for their representative and oversight work, leaving much of the responsibility to their full-time counterparts. They also frequently have little time left aside for training. In addition, part-time deputies who work for the provincial administration may feel uncomfortable overseeing the institutions that employ them in their regular work. The final form of deputy constraint springs from the dual-authority structure that characterizes PPCs. The fact that PPC deputies are responsible both to their constituents and to the central authority has the potential to complicate their oversight role.

The second form of institutional constraint faced by PPCs in carrying out their work relates to staff constraints. The most important issue here is numbers. A typical PPC has about 30 staff members, but fully two-thirds of these are administrative or support staff. Normally, PPCs enjoy the assistance of fewer than 10 expert staff and only one or two experts in budgetary affairs. Given the oversight role of PPCs, this is a very sparse level of staffing, particularly in budgetary and fiscal issues and particularly compared with the expert staffing enjoyed by the executive side of government. The nature of the institutional rules under which PPCs operate sometimes also impedes their effectiveness. Most critically here, many deputies believe that Vietnam's legal structure is not adequately clear about the consequences to People's Committees for not following through on PPC oversight decisions.

The control and availability of information constitutes the fourth constraint on the power of PPCs to act as a steward of the public interest. The first informational challenge faced by deputies relates to the structure of the budget proposal put before them by their People's Committee. These proposals usually lack clear output goals to be achieved from the resource inputs listed in the budget, making it difficult for the PPCs to evaluate whether the provincial government is meeting its policy targets with its expenditures. A second challenge, linked to the low staffing levels discussed above, is that the PPCs lack the technical capacity and support to check the revenue and expenditure estimates of the People's Committees, and they also lack the ability to verify the efficiency of investment projects with their own independent analysis. As a result, they must rely on the information provided by the executive. A final informational challenge is that the State Audit of Vietnam, while performing its tasks to high standard, is not able to carry out performance audits during

the implementation phase. And, at the end of the fiscal year, it is only able to assess the final accounts of 60% of provinces, and even then only a portion of their accounts. The remainder of the auditing responsibility falls squarely on the shoulders of the PPCs.

The last of the key institutional constraints faced by PPCs is a lack of that most precious commodity – time. PPCs are rarely given adequate time to review the budgetary initiatives and investment proposals of the People's Committee, sometimes only a few days. It is difficult for to exercise their legal functions fully without more time for deliberation.

□ Existing Training Programs

A number of training programs are currently operating at the provincial level. These include, most significantly, the Training Center for Elected Representatives (TCER), the Ministry of Home Affairs (MOHA, which generally contracts its training to the Ho Chi Minh Academy), and programs run by the provinces themselves. In addition, the project itself has been running periodic training for the original twenty provinces included in its remit.

The most widespread of the existing programs is run by the TCER, which has led between 30 and 40 training programs for PPCs each year for at least the last three years. These programs normally last two to three days each and are held on topics requested by the PPCs themselves. The training provided seems to be effective and has been well-received by the PPCs, but it is worth noting that the TCER's primary function is to train deputies of the National Assembly. It only undertakes PPC training upon request and when it is able to do so. Moreover, the training provided by the TCER focuses on the general skills needed by deputies to perform their roles

and only provides a basic level of instruction on budgetary issues. The TCER relies primarily on retired deputies for instruction, and so the focus is necessarily on practical skills rather than technical knowledge.

In our interviews, training by MOHA and the Ho Chi Minh Academy was also appreciated but frequently criticized for being overly theoretical and legalistic. Some deputies also felt that it was sometimes poorly timed based on the legislative calendar. A final complaint was that the training sessions often focused on traditional lecture techniques and were not very engaging.

□ Based on our discussions with PPC deputies and staff, as well as with the training organizers and trainers themselves, we find that existing programs have contributed significantly to capacity building at the provincial level. Nevertheless, we are convinced that there is room for more. In particular, any new training program developed by the project should have four key characteristics: it should be budget-focused, in-depth, applied, and well-timed. The key for future training is that it should coordinate with the existing training regime to ensure that it complements current courses rather than duplicating them.

□ Capacity Gaps and Training Needs of PPCs

Bearing in mind the institutional constraints under which PPCs must operate, our task is to identify the areas where training can assist Councils in improving their budgetary oversight performance. To that end, we have identified three key training needs among PPCs that, if filled by a targeted training program could go a long way towards improving the ability of

Councils to act as stewards of the public budget. In the paragraphs below, we will discuss in turn each of these needs – basic knowledge of the budget, advanced knowledge of the budget, and budget related skills. Note that we divide the training needs that we identify into the two broad categories of knowledge and skills. The first relates to the informational content, particularly of a technical nature, that deputies and staff need to perform their duties. The second relates to the ability of deputies and staff to carry out the activities necessary to oversee the budget in their provinces.

The First Training Need: Developing Basic Knowledge of the Budget

The first capacity gap impeding this performance is quite simple – many deputies and staff lack a basic knowledge of the budget process in Vietnam and the role of PPCs within it. Of course, deputies serving multiple terms and those chairing the Economic and Budgetary Commission or the Standing Committee possess this knowledge, but most new deputies, particularly those who are serving in a part-time capacity, have very limited knowledge of fiscal affairs. In addition, full-time deputies and staff not serving on the Economic and Budget Commission are also frequently lacking in a basic understanding of the budget process.

What basic knowledge, then, do these deputies and staff need to acquire to perform their tasks? Something we heard repeatedly from those we interviewed was that, at a minimum, deputies and staff must be able to look at a budget proposal or an investment project report and “know what to focus on.” In other words, while the deputies and staff of PPCs are not required to produce budgets or revenue and expenditure estimations, they do need the basic ability to read these documents and to evaluate them.

Second, in addition to basic knowledge of the technical aspects of the budget, new deputies, both full- and part-time (and the staff working for them) need more knowledge related to the representative functions that they perform. Such knowledge would help sensitize these deputies to their role as stewards of the public trust and would also enable them to think more systematically about the impact of the budget on their constituents. In particular, it would assist them in evaluating how budgetary proposals might impact traditionally underrepresented groups, including women, ethnic minorities, the poor, and those living in isolated areas.

Third, all deputies and staff can benefit from more budget-centered knowledge relating to a variety of specific policy areas. These policy areas would include many of those most related to the regular work of provincial government, including education, health care, development, social welfare, and others. Such training would be particularly valuable for deputies and staff working for the non-budget commissions of the PPCs, namely the Socio-Cultural Commission, the Legal Commission, and the Ethnic Commission. These deputies have in-depth knowledge of their specific policy areas, but often lack training in how these policies relate to the provincial budget. More training on the budgetary implications of policy, as well as in techniques of policy analysis, would thus be valuable.

Finally, the results of a 2008 survey of PPC deputies and staff sponsored by the Training Center for Elected Representatives found that 64% support holding a brief meeting prior to the beginning of the legislative session to update them on recent legal and political developments in Hanoi. We also found that deputies were concerned that decisions made in Hanoi were not reaching them rapidly enough. As a result, any training program should consider including such an update session in its agenda.

The Second Training Need: Developing Advanced Knowledge of the Budget

The knowledge training needs of PPC deputies and staff do not stop with a basic understanding of budgetary affairs. In order to fully exercise their oversight functions, PPC deputies and staff, and particularly those full-time deputies and staff working for the Economic and Budget Commission, need deeper technical knowledge. This technical knowledge will enable them to evaluate more fully the budget proposal and investment projects undertaken at the provincial level. More to the point, it will assist them in overcoming the institutional constraints and particularly the information and staffing gaps between the Councils and Committees identified in the previous section.

What specific advanced technical knowledge is needed by the deputies and staff of PPCs? In our judgment, this knowledge should include the following areas:

1. Expenditure (This topic would comprise knowledge relating to all elements of the expenditure side of the budget, including methods for estimating the cost of policy inputs and the principles of performance budgeting.)
2. Revenue (This topic would comprise knowledge relating to all elements of the revenue side of the budget, including methods for estimating total revenues, as well as a discussion of the various sources of revenue available at the provincial level.)
3. The Vertical Fiscal System (This topic would comprise knowledge relating to the vertical fiscal system in Vietnam, both up- and downstream. This includes an understanding of the revenue sharing and transfer norms developed by the center, as

well as a deeper background in the issues related to transferring revenue to the sub-provincial level.)

4. Oversight (This topic would comprise knowledge relating to the oversight function of PPCs once the budget has been approved. It would include an understanding of approaches to overseeing the current spending of the province as well as its investment projects and final accounts.)
 5. Medium-Term Budgeting (This topic would comprise knowledge relating to medium-term budgeting. At the moment, Vietnam is piloting medium-term expenditure frameworks in a small number of provinces and central ministries, and the technique is already being used to manage the country's debt. There is reason to believe that medium-term budgeting will be extended to a broad number of provinces in the near future, and if that is the case, it will be important for PPCs to understand the principles involved.)
2. Writing Appraisal Reports (This skill would assist PPCs in presenting their oversight findings related especially to the efficiency of investment projects.)
 3. Holding Oversight Meetings (This skill would assist PPCs in their efforts to collect oversight information and to hold government officials to account for their efficient use of public funds.)
 4. Posing Questions to Government Officials (As with the above, this skill would assist PPCs in their efforts to collect oversight information and to hold government officials to account for their efficient use of public funds.)
 5. Interacting with constituents, civil society, and the media (This skill would allow PPCs to perform their representative function more fully and to connect with non-governmental groups that can assist them in their oversight mission.)

The Third Training Need: Developing Budget Related Skills

While acquiring knowledge is critical to successful PPC oversight, developing budget-related skills is equally important. Without the key skills necessary to collect, analyze, and present budgetary information, technical expertise will not be enough. In our judgment, the key budget related skills that deputies and staff (and particularly new deputies and staff) need to acquire are the following:

1. Collecting and Analyzing Information (Such a skill would help free PPCs from their reliance on the People's Committee and provincial administration for information.)

In addition to the five skills just discussed, it is our judgment that deputies and staff from different provinces should have the opportunity to meet with one another to share ideas and experiences. In particular, deputies may wish to liaise with other deputies who may have similar interests to their own; for example, deputies serving on the Economics and Budget Commission or deputies from ethnic minority backgrounds.

Divergent Training Needs of PPCs

The three broad training needs enumerated and described above – basic knowledge, advanced knowledge, and budget-related skills – would, if filled, facilitate improved governance at the provincial level. That said, it is necessary

to consider in more detail the divergent training needs of specific groups among PPC deputies and staff. Different deputies and staff have somewhat different needs, and a truly effective training regime will need to take these differences into account.

To begin with the differences between full-time and part-time deputies, those 10% or so of PPC deputies who are serving full-time tend to carry most of the significant workload of the Councils. As a consequence, training full-time deputies takes on an added priority. Moreover, full-time deputies will tend to have more time and inclination to undergo training than their part-time counterparts who often hold outside employment. On the other hand, part-time deputies are less likely than full-time deputies to be knowledgeable about technical budgetary issues and about their representative functions. Unfortunately, the busy schedules of part-time deputies pose an impediment to providing them with the training they need.

Bearing all of these issues in mind, any PPC training program will need to ensure that part-time deputies are exposed to the basic training that they need in a way that is maximally compatible with their schedules. The training program will also need to ensure that full-time deputies are able to receive training at an advanced level to allow them to carry their greater oversight responsibilities.

Likewise, new deputies will generally need to receive basic budgetary training early in their terms. Those who are inclined, and particularly those serving full-time and those serving on PPC commissions, should then be given the opportunity to expand their skills to the advanced level. By contrast, returning deputies are not likely to need basic training, but they can benefit from more advanced courses. After a training program has been

running for more than a single term, it may be possible to continue to provide serves for these more experienced deputies by altering the discussion topics of particular courses or by organizing workshops where they can share their experiences. In addition, the skills of these deputies should be leveraged by recruiting some of them as future trainers.

Economic and Budget Commission members will particularly benefit from advanced budgetary training, as will members of PPC Standing Committees. Because their work is focused on the technical issues of the budget, it is particularly important that their knowledge and skills be maintained at an advanced level. Members of other Commissions will also benefit from basic, and in some cases advanced, training to assist them with the budget issues relating to their areas of policy expertise.

Expert PPC staff are particularly important to train because of their stability relative to serving deputies. Due to the high turnover on PPCs, these expert staff need to have advanced budgetary skills to assist less experienced deputies with technical issues related to the budget. Fortunately, staff tend to have more time in their schedules for advanced training than deputies, so that goal can be accomplished as part of a well-designed program. Apart from these considerations, the content of the training given to deputies and staff should be roughly similar.

Urban and rural provinces have essentially the same training needs, although the budgetary oversight capacity in the provincial-level cities tends to be greater. PPCs in large cities can call on the considerable resources that surround them for assistance in fulfilling their tasks. For example, they can engage with professors and the financial community to

provide information and feedback. In addition, urban provinces have more freedom to borrow the money needed to finance their capital investment. In the final analysis, however, there is no need for significantly different targeted training for the two types of provinces.

Similarly, we do not find that women deputies, ethnic minority deputies, or deputies from other traditionally underrepresented groups need significantly different training content from other deputies and staff. That said, we do believe that these deputies should be given the opportunity to connect with their counterparts from other provinces and share ideas and experiences. We also believe that any training program should include content on gender and minority budgeting for all deputies and staff.

Finally, it is important to consider the training needs of deputies and staff at the district and commune levels. We find that the training needs of People's Councils at these tiers are even greater than at the provincial level, and that their capacity gaps are also greater. The central government in Hanoi is currently considering the abolition of District People's Councils (although not District People's Committees), and so the possibility of future institutional changes will need to be considered in the development of any training plan. If such a change were made, however, the need for capacity building at the commune level would become all the more pressing.

Despite the great needs, however, the sheer number of district and communes means that it would take very significant resources to provide a full training program at the sub-provincial level. The actual content needs at the district and commune levels will, however, be essentially the same as at the provincial level, given the similarity in the functions of Councils at all three tiers. Any training program will

need to consider practical ways to disseminate the benefits of training to the lowest tiers of government.

□ Pedagogical Approach

Given the training needs identified, what pedagogical approach should be taken by a new training program to ensure that the necessary knowledge and skills are acquired? Our finding is that lecture, discussion, and group projects should be mixed within each training module to promote the delivery and retention of new knowledge and skills. Moreover, any new training should be at once technically sophisticated, interactive, and practical. It should respect the existing professional skills and experiences of the deputies and staff undergoing the training and should endeavor to attract them to the training by being both useful and fun. More specifically, our interviews indicate that training should last only two to three days at a time, should take the schedules of deputies and staff into consideration, and should be conveniently located in conference hotels with meeting and food facilities.

□ Conclusion

In developing this needs assessment, we began by providing background on the structure of PPCs, their role in the budget process, their strengths, the key institutional constraints under which they must operate, and the existing training programs that are available to them. In the heart of the assessment, we then laid out the key knowledge and skill deficits that are impairing the ability of PPCs to perform their critical representative and oversight roles, and we made recommendations for the specific topics that should be covered in future training.

When all is said and done, we are convinced that developing a more extensive training program for PPC deputies and staff is critical to promoting improved budgetary outcomes

in Vietnam, especially within the context of decentralization reforms. We hope that this assessment represents a useful first step in realizing that outcome.

Appendix A

Key Documents Consulted for this Project

Project and Governmental Documents

The Orientation of Vietnamese Public Finance Reform: Issues and Supported Demands from the Project, by Vu NhuThang, Ministry of Finance.

Detailed Project Outline of Project 50739

Evaluation Report of Project 50739, by Dr. Dinh Van Nha

End of Project Evaluation of the Project to Strengthen the Capabilities for Budget Decision and Oversight of People's Elected Bodies in Vietnam, by Public Administration International, Glenn Wright, Nguyen ThiThanh Hang, Dao Ngoc Nga, 2013

Several important workshop reports of Project 50739

Structure and regulation of CFBA's work

Law on Organization of People's Councils and People's Committees

State Budget Law of 2002

Laws on the organization and operation of the National Assembly

A number of relevant documents by Dr. Penrose (Project's former Senior Technical Advisor)

Evaluating the Support of the Project to the Ethnic Council in Phase II

Impacts of the Support Project on the State Audit of Vietnam, by Ha Thi My Dzung

Vietnam Public Expenditure and Financial Accountability (PEFA): Public Financial Management Assessment 2012

Decree of the Government No.73/2003/ND-CP

Results of a 2008 training survey of PPC deputies and staff, Training Center for Elected Representatives

Outside Documents

Adam Fforde and Associates. 2003. Decentralisation in Vietnam: Working Effectively at the Provincial and Local Government Level: A Comparative Analysis of Long An and QuangNgai Provinces. Paper Prepared for the Australian Agency of International Development.

International Monetary Fund. 2001. Manual on Fiscal Transparency. Washington DC: IMF.

Kerkvliet, Benedict J. and David G. Marr. 2004. Beyond Hanoi: Local Government in Vietnam. Copenhagen: NIAS Press.

Malesky, Edmund and Paul Schuler.2013. Why do Single Party Regimes Hold Elections? An Analysis of Candidate Data in Vietnam's 2007 National Assembly Contest. Working Paper, Duke University.

Martinez. Vazquez, Jorge. 2004. Making Decentralization Work in Vietnam. AYSPS Working Paper 04-04, Georgia State University.

Nguyen, Lam Duc. 2012. Training for Elected

Representatives in Vietnam: Context, Approach, Process. *Parliamentary Affairs* 65: 640-657

Nguyen-Hoang, Phuong and Larry Schroeder. 2010. An Analysis of Quasi-Decentralized Budgeting in Vietnam. *International Journal of Public Administration* 33: 698-709.

Parliamentary Center and the Austrian Development Corporation. 2009. Report: Training in Budgetary Oversight in Ghana.

Shah, Anwar, ed. 2007. Budgeting and Budgetary Institutions. Washington, DC: The World Bank.

Stapenhurst, Rick, Riccardo Pelizzo, David M. Olson, and Lisa von Trapp, eds. 2008.

Legislative Oversight and Budgeting: A World Perspective. Washington, DC: The World Bank.

Training Needs Assessment, Office of Personal Management, United States Government (<http://www.opm.gov/policy-data-oversight/training-and-development/planning-evaluating/>)

Vo, Duc Hong. 2005. Fiscal Decentralization in Vietnam: A Preliminary Investigation. Working Paper, University of Western Australia.

Westcott, Clay G., Nguyen HuuHieu, and Vu QuynhHuong. 2009. Public Financial Management: How to Deliver Better Value for Money in Vietnam's Public Administration System. United Nations Development Program Report.

Appendix B

Individuals Interviewed

Ms. Patricia Barandun, Head of Governance and Participation Team, UNDP Vietnam

Ms. Michaela Prokop, Policy Advisor (Economics), UNDP Vietnam

Ms. Bui Tra, Programme Officer, Parliamentary Development Portfolio, Governance and Participation Team, UNDP Vietnam

Mr. Tran Thanh Dung, Project manager, Committee for Financial and Budgetary Affairs of the National Assembly

Mr. Nguyen Duc Lam, Training Center for Elected Representatives

Assoc. Prof. Dr. Dinh Van Nha, Vice-Chairman of the Committee for Financial and Budgetary Affairs of the National Assembly, National Project Director

Dr. Nguyen Sy Dung, Vice - Chairman of the Office of the National Assembly

Dr. Hoang Minh Hieu, Vice - Director of Center of Information of Library and Research Science

Mr. Nguyen Minh Tan, Vice Director General of the Department of Finance and Budgetary Affairs

Mr. Tuan Anh, Vice Director General of the Department of Financial and Budgetary Affairs

Prof. Dr. Nguyen Minh Thuyet, expert

Dr. Vu NhuThang, Director of National Institute for Finance - Ministry of Finance

Prof. Le Hong Nhat, expert

Prof. TuHuy, expert

Mr. NguyễnDuyHoàng, Director of Ethnic Department

Dr. Deepak Mishra, Lead Economist, The World Bank

Dr. HabibRab, Senior Economist, The World Bank

Mr. Dao Van Dung, General Director of the General Affairs Department of the State Audit Office of Vietnam.

Ms. Nguyen Thu Hang, Specialist of the International Relations Department of the State Audit Office of Vietnam.

Ms. Xuan Hong, Chair and other members of the People's Council of QuangNgai province

Deputies and staff from the People's Council of TayNinh province

Ms. Pham Phuong Thao, former Chair of the People's Council of Ho Chi Minh City

Prof. Dr. Su DinhThanh, University of Economics Ho Chi Minh City

Prof. Dr. Pham DuyNghia, Fulbright Economics Teaching Program

Deputies and staff from the People's Council of Nghe An province

Mr. Tran AnKhanh, Vice Chairman and other deputies from the People's Council of KhanhHoa province

Mr. Tran Kim Hung, Vice Chairman, Mr. Vo Hong, Head of the Economic and Budget Commission, and other deputies from the People's Council of Quang Nam province

Mr. Ha Van Tuan, Deputy Director of the Office of Congressional Delegation and deputies from the People's Council of ThuaThien Hue province

Additional representatives of Provincial People's Councils who attended the May 24th, 2013 Workshop

Appendix C

Representative Questions Posed During the Interviews

Questions Relating to the Needs Assessment

Please describe the existing training regime for PPC's run by the Training Center for Elected Representatives and by other sources of training (CFBA, Ministry of Home Affairs, PPC's, Ho Chi Minh Academy), including the following details:

Who are the trainers?

Where is the training taking place?

Who is taking the courses? New deputies, returning deputies, full-time deputies, part-time deputies, staff?

What proportion of existing deputies and staff are taking the courses?

What courses are offered? How many do trainees take? How long are they? What educational techniques are used?

In your view, what are the strengths of this training program, and what are its weaknesses? What are elements of the training program that should be jettisoned and what are elements that should be preserved?

How can the new training program that I am developing best fit into the existing program? Will it supersede and replace that program or exist alongside it?

Can I get a copy of the training manuals

developed by the TCER?

What are the key learning outcomes that need to be developed? What do you see as the principle needs of the PPCs that the training should address? What are the current skill strengths of deputies and staff that will not need as much time to address?

Questions Relating to the Training Plan

What sort of training format would best take advantage of the life experiences of the deputies and staff and respect their pre-existing professional knowledge?

How can we relate the training to the daily skill needs of deputies and staff at the provincial levels?

In your view, how many courses should be included in the sequences for each type of student (new versus returning, part-time versus full-time, deputy versus staff, etc.). What order should the courses be presented? How frequently should they be taken and should knowledge from one course build on knowledge from another, or can we not assume regular attendance? How long should each course be?

Should courses for each type of student (new versus returning, part-time versus full-time, deputy versus staff, etc.) be separated or should they be in class together? How can we use the training to promote contacts among PC deputies in different provinces, National Assembly deputies (especially CFBA and Ethnic Council members), Ministry of Finance officials, and SAV officials?

Where should these courses take place to maximize participation at minimum cost? In Hanoi? In large cities? In the provinces themselves? Is the last option feasible given costs and availability of instructors?

How can gender and ethnic minority participation be encouraged in the budget process? Are there special training needs for deputies in these categories? Should there be special courses available to them?

How do the training needs at the district and commune level differ from those at the provincial level? How can we best incorporate their needs into the training? Can district and commune deputies participate directly? Can provincial-level training participants give their own courses to a district or commune audience? Can online materials be developed if in-person courses are not possible?

What resources and constraints exist for the training program? More specifically:

Who are the trainers, how many of them are there, and what is their knowledge level?

How can additional trainers be recruited?

What role, if any, can training trainers play in disseminating the targeted skills more widely? How can this be done?

What if any role could online instruction play in making the courses more broadly available?

How much money is available for paying trainers and purchasing resources?

Are there space constraints as to where the training could take place?

What would be an ideal versus a feasible number of students in each course?

What are the time constraints of the deputies and staff? How much training could they be expected to undergo given their schedules?

What would a reasonable implementation schedule look like? Should the training be introduced all at once or rolled out slowly?

Who would be implementing the proposed training program? What training apart from the plan proposed here is likely to be available to provincial and sub-provincial deputies and staff? How can training duplication be avoided?

What sort of structure for training trainers should exist? How can trainers be supervised for quality control?

What are your thoughts on using televised or recorded training sessions to reach district and commune people's councils, perhaps in tandem with a "champion group" member from the province?

What are your thoughts about on-the-job training for deputies and staff?

Questions Relating to the Modules and Courses

What training format would best encourage the participation of deputies and staff? What should the balance be between instructor-led, interactive, and independent approaches? What sort of group exercises or role play could be useful? How many students might be in each course?

Looking at the proposed module topics above, which strike you as most useful? Is there anything I'm forgetting? Which modules would be most useful for people in which category? What order should they be taken in?

Can you provide me with substantive information

related to the Vietnamese approach to any of the course topics above? What material should I be sure to include in any course module on these topics?

General Questions

How would you characterize both the horizontal and vertical elements of the budget process in Vietnam?

What is the role of the PPC at each stage of the budget process? Drafting, approval, implementing, auditing? How does the drafting and approval process happen at each level? How are revenue and expenditure estimated prior to incorporation into central budget, and then the reconciliation process after the National Assembly approves the October budget.

What do oversight reports look like? Who drafts them? How do you review public procurement, public investment, and current expenditure (social programs, etc.)?

What past training have PPC's received? Is there training in your province? By whom? Is there training for sub-provincial tiers in your province?

What is the role of each PPC commission in budgetary and investment oversight? What are their particular needs? How does oversight typically happen? How are oversight topics chosen? Does the PPC make use of SAV reports or research from the Library and Research Service of the National Assembly (by making requests through the National Assembly Delegation)?

What is the difference in the budgetary process between provinces and province-level municipalities?

What is the nature of the PPC's authority over the local administration? How does it relate to

the authority of the central ministries? Does this vary by province?

To what extent have MTEF and Performance-Based budgeting found their way to the provinces? Have they only been field tested in a same number of provinces? Is there an intension to expand their use?

What is the role of a "back-bench" deputy, particularly a part-time one, in the budget process? Can they have any impact? If so, how can they best have an impact? What skills would they need?

What, if any, is the role of the Party and the Fatherland Front in the budgeting process? Should these groups be involved in any training program?

Do you engage with civil society groups during the budget process?

How does the electoral system work at the provincial level? How accountable are deputies to their constituents versus to higher tiers of government?

What determines which legislators are full-time and which are part-time?

I notice that one goal of the project is to increase the number of PPC's drafting budget oversight reports. Could you discuss what is in these documents and could I have an example of one?

Please tell me about the current budget reform efforts in Vietnam? What would be changed and what is the timeline? Could I have a draft of the relevant proposed laws?

There are multiple phases during the "Five Gates" nomination and electoral process during which gender and ethnic representation can be encouraged or stalled: the diversity quotas set by the National Assembly Standing Committee;

the nominations made by the VCP, Fatherland Front, and other organizations; the consideration of these nominees by the Fatherland Front; and, finally, the election itself. Where in this process can changes most effectively be made to increase gender and ethnic minority representation? Are the diversity quotas not high enough or not enforced; are nominations not following the quotas, or are the nominees less experienced and thus less likely to win; are electors not voting for women?

How does legislative oversight happen at the sub-national level? Is there a systemized process, as at the central level, of no-confidence voting on executive office-holders and an annual oversight agenda? Can you tell me about the People's Inspection Boards and Community Investment Supervision Boards?

Could you share copies of draft revised laws relating to the budget with me? Could you share copies of any training related-materials? Could you share copies of PPC appraisal and oversight reports?

To what extent are financial and budgetary documents made available to the legislature and, ultimately, the public at the provincial and sub-provincial levels? Is there civil society, media, or public interest in the sub-national budget?

Could you tell me about the structure, size, and effectiveness of the parliamentary civil service? What is the role of staff in budget approval and oversight? Are they substantive or more administrative?

What is the role of the national assembly delegation in the budget process? Is there effective knowledge-sharing.

PART II: Training Plan

□ Executive Summary

This training plan is meant to fill the capacity gaps identified in the needs assessment and, by doing so, assist the Provincial People's Councils (PPCs) of Vietnam in their stewardship of public resources. More specifically, its goal is to develop a training approach that addresses the previously identified knowledge and skill needs of PPCs in a practical and pedagogically appropriate fashion. With this in mind, the training plan covers six general topics. It begins with a discussion of the broad educational philosophy and pedagogical approach to be adopted by the training program, including the distinction between knowledge and skills and the structure of modules. In the next section, the plan identifies the courses to be delivered along with their component modules, levels, target audiences, and example activities. These courses include some at the basic level and others that will impart a more advanced level of technical knowledge. In the next section, the plan focuses on the logistical issues of the training program, including the implementation schedules both for the remainder of the current term and for future terms. The fourth section of

the document addresses how the training can be made relevant and accessible to various groups of deputies and staff, including part-time deputies and deputies from underrepresented groups.

The fifth portion of the document turns to a discussion of the trainers, laying out who they should be, what skills they should possess, and how they should be recruited, trained, and evaluated. The broad approach taken by the training program is to recruit trainers according to the material to be taught, focusing, for example, on professors to impart the necessary technical knowledge and experienced deputies to teach the skills. Finally, in its sixth and final section, the plan addresses the issue of how to disseminate the benefits of the training to the district and commune levels. In doing so, it presents four distinct strategies for addressing the tremendous capacity needs of People's Councils at these levels within the confines of the project's resources.

□ Introduction

The purpose of this document is to develop a training plan that fills the capacity gaps identified in the prior needs assessment and, by doing so, assists the Provincial People's Councils (PPCs) of Vietnam in their stewardship of public resources. More specifically, its goal is to develop a training approach that addresses the previously identified knowledge and skill needs of PPCs in a practical and pedagogically appropriate fashion. With this in mind, the training plan will cover six general topics. It will begin with a discussion of the broad educational philosophy and pedagogical approach to be adopted by the training program, including the distinction between knowledge and skills and the structure of modules. In the next section, the plan will identify the courses to be delivered along with their component modules, levels, target audiences, and example activities. After this, the plan will focus on the logistical issues of the training program, including the implementation schedule. The fourth section of the document addresses how the training can be made relevant and accessible to various groups of deputies and staff, including part-time deputies and deputies from underrepresented groups.

The fifth portion of the document turns to a discussion of the trainers, laying out who they should be, what skills they should possess, and how they should be recruited, trained, and evaluated. Finally, in its sixth and final section, the plan addresses the issue of how to disseminate the benefits of the training to the district and commune levels. In doing so, it presents four distinct strategies for addressing the tremendous capacity needs of People's Councils at these levels within the confines of the project's resources.

□ Educational Philosophy and General Guidelines

Our educational approach in this training plan begins with a firm respect for the background and experiences of PPC deputies and staff. We are not educating young people at the beginning of their careers with this program, but rather individuals in responsible positions with significant previous work experience. This target audience demands a particular type of training program, one that leverages their experiences as part of the educational process.

Moreover, our potential trainees cannot be compelled to participate in the training and will not receive grades. As a result, the training must be designed to attract deputies and staff and to hold their attention. With this in mind, we will design the training program to be both useful and fun. To that end, our approach will combine the lectures necessary to impart technical information with very frequent interactive activities. These will include trainer led discussions and also activities such as the following: role playing, case studies, group analysis of a document or budget, group discussions followed by presentations to the entire class, drafting questions to government officials, drafting memos to legislators, creating graphs to better understand financial data, drafting budget oversight reports, videotaping interviews, mock plenary sessions, mock public hearings, mock committee meetings, small group sessions, and local site visits. The specific activities to be used for each module will be laid out in the terms of reference.

Based on our interviews and the conclusions of the training needs assessment, the courses offered by the training plan will last two to three days and will contain several related modules of three to six hours each. Each module will cover

a specific topic and will often include both a knowledge and a skills component. The former will focus on ensuring that deputies and staff acquire the technical budgetary knowledge that they need, while the latter will focus on their ability to perform the budget-related activities necessary for their jobs. Of course, some courses will concentrate disproportionately on knowledge and others on skills, with the skills-heavy courses more amenable to groups based activities. The terms of reference document will provide more detail about the specific combination of knowledge and skills to be taught in each module as well as the sorts of interactive and group activities to be used.

The courses will include some at the basic level, targeted primarily to new deputies and staff, and others that are more advanced and targeted primarily to full-time deputies and those with budget-related responsibilities. As to the frequency of courses, we will offer two (and sometimes three) courses per year for each of the five years of a deputy's term. One of these two regular courses will be offered in April and the other in September; deputies have identified these months as the most convenient for their schedules. Courses will be offered simultaneously or in quick succession in the north, center, and south of Vietnam (most likely in Hanoi, Danang, and Ho Chi Minh City) and will draw on deputies and staff from the surrounding provinces. More on the reasons for our approach as described above will be provided in the following two sections of this document.

□ The Courses

Eleven courses will be offered as part of the training program, each one containing a series of related modules. In addition, a module focused

on updating PPC deputies and staff about developments at the center will be added to whatever course is taught in April of each year. We describe each of these courses in more detail below:

1. Representation in the Budget

This course will be at a basic level and will be targeted at full-time deputies and staff and at any part-time deputies who wish to attend. It will last two days, and its purpose will be to assist deputies in representing their constituents in budgetary matters. It will also help sensitize PPCs to the impact that the budget can have on all of their constituents and especially on traditionally underrepresented groups. With those goals in mind, the course will include the following modules: representing constituents in the budget process; the budget as a tool of economic development; gender budgeting; and ethnic minority budgeting. Activities undertaken as part of the course will include holding mock public hearings, drafting mock press releases, and answering mock reporter questions.

2. Introduction to the Budget

This is a basic course targeted at new and part-time deputies and new staff. It will last two days and will be offered in September of the first year of the term to allow newly elected deputies the opportunity to take it at the beginning of their time in office. Given the timing of the electoral calendar, offering the course in April of the first year would not permit all newly elected deputies to attend. Two sections of this course will be offered in each city to reduce class sizes, something that is especially important for this critical basic course. Modules will include the following: basics of the budget process; the budget process in Vietnam; the role of PPCs at the drafting and approval stage; and the role of PPCs at the implementation and audit stage.

Activities will include studying an example provincial budget; role playing each step of the budget process; interpreting an audit report; and drafting questions for the government.

3. Workshop session

This workshop is not a formal training course, but rather a way for deputies and staff to share ideas and experiences and to coordinate their activities. It will last two days and will be offered in the second year of a deputy's term to allow the acquisition of some experience to share. It will begin with a plenary session of all deputies and staff, to be followed by break-out sessions allowing attendees with similar interests to caucus together. More specifically, break-out sessions will be organized for members of the different PPC commissions, part-time deputies, women deputies and staff, ethnic minority deputies and staff, deputies representing poor and isolated areas, and so on. At least two rounds of these break-out sessions will be held to ensure that deputies with overlapping interests can attend all that are relevant. The purpose of this workshop is to leverage the experience of deputies and staff by allowing them to share ideas with one another. It may also play a role in helping PPCs in different provinces to solve the inter-jurisdictional coordination problems that they face.

4. Budget Oversight and Auditing

This course is at an advanced level and will therefore be targeted at staff and full-time deputies, particularly those serving on PPC Standing Committees and Economic and Budget Commissions. It will, however, be open to any part-time deputies who wish to attend. The course will last two days and will be held in April, when its content best fits into the budget approval calendar of PPCs. It will include the

following modules: the oversight of current spending; the oversight of investment projects and procurement; post oversight follow-up; and auditing the final accounts. The focus of the course will be on the implementation and auditing stage of the budget process. It will also include an extra module on the role of staff in this stage to be held on the third day, after the regular training course has been completed. Participatory activities will include analyzing a State Audit report, drafting an appraisal, relating to the media on oversight issues, holding mock hearings, and presenting case studies provincial experiences.

5. Revenue and Expenditure in the Budget Process

This course is at an advanced level and will therefore be targeted at staff and full-time deputies, particularly those serving on PPC Standing Committees and Economic and Budget Commissions. It will, however, be open to any part-time deputies who wish to attend. The course will last two days and will be held in September, when its content best fits into the budget approval calendar of PPCs. It will include the following modules: revenue (including sources, revenue forecasting, and medium-term budgeting); and expenditure (including cost estimation, performance budgeting, medium-term budgeting, and priority setting). The focus of the course will be on the drafting and approval stage of the budget process. It will also include an extra module on the role of staff in this stage to be held on the third day, after the regular training course has been completed. Participatory activities will include drafting questions for government departments, allocating expenditures to different projects, and presenting mock analyses to the group.

6. Information in the Budget Process

This course will be at a basic level and will be targeted at full-time deputies and staff and at any part-time deputies who wish to attend. It will last two days, and its purpose will be to assist deputies and staff in overcoming the informational disadvantages under which they operate. The course will include the following modules: the role of information in budgeting (including transparency); sources of information; and analysis skills (including using information for approval and oversight). Activities undertaken as part of the course will include using the internet to find data, brainstorming sources for example issues, and writing analyses.

7. The Role of Provincial Legislatures in the Budget Process: Vietnam and Beyond

This course is at an advanced level and will therefore be targeted at staff and full-time deputies, particularly those serving on PPC Standing Committees and Economic and Budget Commissions. It will, however, be open to any part-time deputies who wish to attend. The course will last two days and will focus on comparing Vietnam to related systems on such issues as the role of committees; the role of information and timing; legislative-executive relations; revenue and expenditure decentralization; civil service relationships; electoral systems; and transparency and information release. The broad purpose of the course is to encourage deputies and staff to reflect on other approaches to legislative oversight and what can be learned from them. Presentations should focus on lessons that are potentially portable to Vietnam. Group activities will include a group discussion of what Vietnam does well and what it could learn, and presentations of suggestions for reform.

8. Budgeting for Policy

This course will be at a basic level and will be targeted at full-time deputies and staff and at any part-time deputies who wish to attend. It will be particularly useful for members of the PPC Sociocultural, Legal, and Ethnic Commissions who have policy knowledge but little background on how their policy areas link to the provincial budget. It may also attract experienced returning deputies because the policy areas covered each term can be changed. The course will last two days and will include two six hour modules on such policy areas as education, health care, land policy, social welfare, and economic development. The course will also cover techniques of policy analysis. Activities undertaken as part of the course will include provincial case studies and local site visits.

9. Vertical and Horizontal Relationships in Budgeting

This course is at an advanced level and will therefore be targeted at staff and full-time deputies, particularly those serving on PPC Standing Committees and Economic and Budget Commissions. It will, however, be open to any part-time deputies who wish to attend. The course will last two days and will include the following modules: the revenue sharing and transfer process; the budget incorporation process; transferring revenue and expenditure responsibilities to the sub-provincial level; and the relationship with the People's Committee and the administration. Participatory activities will include creating mock transfer norms, and discussing and evaluating existing central norms.

10. Module on Updates from the Center

This single three-hour module will be added onto whatever course is offered in April. Its purpose is to update PPC deputies and staff on recent developments in national policy relevant to the

sub-national level. These might include, for example, proposed reforms of the constitution, the state budget law, and other key laws, but its specific contents would depend on current issues. This module will probably be taught by a National Assembly deputy.

11. Training of Trainers

This course will last two days and will be offered in the fifth year of the term. Its purpose is to train the project's future trainers, and, to that end, it will include the following modules: the purposes and structure of the training program; basic pedagogical concepts; supervised development of module syllabi; and observation of mock teaching.

12. Introduction to the Budget for Prospective PPC Deputies

This will be the same basic course offered to new deputies, but provided in the fifth year of the term to prospective deputies planning to run for office in the following year. The course will increase the number of new deputies who entire office with a basic knowledge of the budget, and it will also be used to identify and train prospective deputies from traditionally underrepresented groups.

Logistics

In this section, we turn our focus from the courses themselves to the logistical issues associated with training. We begin with a discussion of the implementation schedule, both for the remainder of the current term and for future terms, and then focus on a number of other critical details that need to be resolved to bring the training into reality.

Implementation Schedule

Because we are currently in the middle of a five-year term for PPCs, it is necessary to consider first what courses to offer from 2014 until the end of the current term in early 2016. This is particularly important because ten new PPCs have recently been added to the twenty that were already part of the project's remit, and so the deputies and staff from these new PPCs have not received the budgetary training enjoyed by the original group. Therefore, in deciding on the order of courses for the next two years, it is necessary to consider both how to bring the ten new PPCs up to a basic level of budgetary knowledge and how to serve the earlier twenty at an advanced level, all within the limitations of the project's resources and the deputies' time. With that in mind, the implementation schedule for the coming two years is as follows:

- 2014, April -May: Introduction to the Budget (for those without); Representation in the Budget (with Update Module)
- 2014, September: Revenue and Expenditure in the Budget Process
- 2015, April - May: Budget Oversight and Auditing (with Update Module); Training of Trainers
- 2015, September: Introduction to Budgeting for Prospective Deputies

This approach allows us to offer the Introduction to the Budgetcourse for deputies and staff from the newly participating PPCs (and from any of the older ones who wish to take it). It also offers some other basic and advanced courses, but not so many that deputies and staff will be unable to come. Finally, it ensures that the Training of Trainers course and the introductory course for prospective deputies are offered in the final year of the term.

Once the remainder of this term is complete, we can begin using the regular course schedule for the following and for future terms. As noted in the previous section, this schedule begins with a basic level course in April of the first year that is appropriate for all deputies and staff. While the results of the elections may not be known with certainty at this time, many prospective deputies and current staff will be interested in beginning their training at that time. Like all April courses throughout the term, this one will begin with the update module.

Before the second PPC plenary session, in September of the first year, we will offer the Introduction to the Budget course, focused on new deputies and staff. From that point, we will offer a combination of basic and advanced courses at a rate of two per year. The sole exception comes in the second year, when we plan to offer three courses, the first in April and the second in the early part of May.

The course covering the early stages of the budget process will be offered in September, and the one covering the implementation and audit stages will be offered in April. The deputies we met indicated that this schedule makes the most sense given the timing of the budget process. Finally, in the fifth and final year, we focus on the future by training trainers and prospective deputies for the following term. The regular training implementation schedule, therefore, is as follows:

- Year 1, April: Representation in the Budget (with Update Module)
- Year 1, September: Introduction to the Budget
- Year 2, April - May: Workshop (with Update Module); Budget Oversight and Auditing

- Year 2, September: Revenue and Expenditure in the Budget Process
- Year 3, April: Information in the Budget Process (with Update Module)
- Year 3, September: The Role of Provincial Legislatures in the Budget Process: Vietnam and Beyond
- Year 4, April: Budgeting for Policy (with Update Module)
- Year 4, September: Vertical and Horizontal Relationships in Budgeting
- Year 5, April: Training of Trainers
- Year 5, September: Introduction to the Budget for Prospective Deputies

We include training frameworks showing this information in Appendices A and B at the end of the document. In the next portion of the logistics section, we will provide answers on some of the remaining details relevant to the realization of the training program.

How many courses will be offered per year?

As noted above, the implementation schedule calls for two to three courses per year. These will be spaced fairly evenly throughout a deputy's five year term, although we will offer three courses in the second year of the term and primarily forward-looking courses in the fifth year (Training of Trainers and Introduction to the Budget for prospective deputies). We initially considered front loading the training due to the high turnover from term-to-term, but our conclusion from interviews was that few deputies could attend more than two, or at most three, training courses per year.

When will the courses be offered?

The courses will be offered in April and September, just before the regular sessions of the plenary PPCs. This timing was indicated to us as the most convenient for the schedules of deputies and staff. In the second year of training, a second course will be offered in early May. Training in the three locations that we propose (discussed in detail below) can be offered either simultaneously or sequentially to allow trainers to participate in multiple sessions. In all cases, the project staff should avoid scheduling training at the same time that other institutions are planning PPC training sessions.

How long will the courses last?

The courses will last two days. Based on our interviews and the existing experience of the Training Center for Elected Representative, this is the ideal timing for a PPC training course. It is long enough to justify a trip for deputies and staff, but not so long as to be inconvenient for their schedules. We will attach an additional module of staff training to two of the technical courses, as staff generally need more technical knowledge and have more time for training than deputies, and we will also attach an update module to the course offered each April.

Each of these two day sessions will comprise a series of three or six hour modules. A typical two day course, for example, will contain four three-hour modules on related topics, one in the morning and one in the afternoon of each of the two days. As noted above, modules will often contain both knowledge and skills components, although they will often concentrate more fully on one than the other. More details on the specific modules will be provided in the terms of reference document.

Where will the training take place?

The training will take place in three cities, one each in the north, center, and south of Vietnam. Hanoi, Danang, and Ho Chi Minh City would be good locations for these training centers, but other cities could also be used. Each of these three training locations will draw on deputies and staff from the surrounding PPCs. The training itself will take place at reasonably-priced but comfortable conference hotels with adequate facilities to host the necessary programs. A 2008 survey by the Training Center for Elected Representative indicates that social activities planned around the training can help attract trainees (although it also shows that deputies and staff are primarily interested in the quality and utility of the training itself).

The training will either be held simultaneously or, if it is necessary for trainers to teach at more than one of these sessions, in quick succession. The decision to hold the training in three locations and to draw on surrounding PPCs is primarily a practical one. The project does not have the resources to teach individual classes in each of 30 PPCs, and grouping them into non-geographical training groups would require more travel and cost to the project and to PPCs themselves.

How large will the courses be?

It is difficult to predict the number of deputies and staff who will attend each training course, and so the project will need to be ready for varying numbers. Each of the three training courses will draw on approximately ten PPCs, and therefore a group of about 500 part-time deputies, 100 full-time deputies, and 100 expert staff. Of course, only a small proportion of these

will attend any single course, but the numbers could still be substantial. While it would be better pedagogically to cap the course numbers, it is more important to encourage as widespread participation from deputies and staff as possible. Trainers will therefore need to be prepared with techniques, such as small group exercises, for teaching large groups of trainees in an interactive manner. Where possible, the project will also offer multiple sections of the same course in each location. This is particularly important with respect to the introductory course.

How large will the courses be?

It is difficult to predict the number of deputies and staff who will attend each training course, and so the project will need to be ready for varying numbers. Each of the three training courses will draw on approximately ten PPCs, and therefore a group of about 500 part-time deputies, 100 full-time deputies, and 100 expert staff. Of course, only a small proportion of these will attend any single course, but the numbers could still be substantial. While it would be better pedagogically to cap the course numbers, it is more important to encourage as widespread participation from deputies and staff as possible. Trainers will therefore need to be prepared with techniques, such as small group exercises, for teaching large groups of trainees in an interactive manner. Where possible, the project will also offer multiple sections of the same course in each location. This is particularly important with respect to the introductory course.

□ Accessibility and Relevance of the Training

How does the training program described in this document ensure the accessibility and relevance

of the training to the diverse groups of deputies and staff discussed in the needs assessment? This section answers this question by taking each of the key groups in turn.

Part-time versus Full-time Deputies

In developing this training program, we initially considered setting aside the advanced courses solely for the full-time deputies and staff who do most of the substantive budgetary oversight on PPCs. We continue to believe that these full-time deputies and staff will be more likely to continue their training to the advanced level, but we have decided to leave the more in-depth courses open to any part-time deputies who wish to attend. It is important, we believe, to allow deputies and staff to attend as many of the training sessions as they believe will assist them in improving their work.

The module structure of the training will assist deputies and staff (particularly those part-time deputies who hold outside employment) to balance the courses with their busy schedules. The particular modules and their timing during each course will be announced in advance by the project. That way, deputies and staff who are too busy to come for an entire course can choose to attend only those modules that particularly interest them.

New versus Returning Deputies

New deputies will be the most in need of basic training on budgetary issues. The training plan ensures that they can receive this support during the first year of their terms and then go on to acquire more advanced knowledge in future training. The program will also provide training of interest to returning deputies with more experience. Their skills will be leveraged

as discussion leaders in the workshops, as champion group members bringing training to the district and commune levels (discussed below), and as future trainers. Moreover, the workshop will give returning deputies the opportunity to share experiences with one another, and the changing topics of the Budgeting for Policy course will allow even those who have attended the full sequence of training to return for more.

Core versus Other Deputies

Of course, those deputies working most closely with budgetary issues, especially those serving on PPC Economic and Budgetary Commissions and Standing Committees, will be the most likely to complete the full training cycle. These individuals we term “core deputies,” and it is particularly important that the training program meet their needs. Other deputies can, however, find much benefit in the training. They can acquire a basic understanding of the budget through the Introduction to the Budget course and can also take other basic courses on budgetary issues related to representativeness, information, and policy. The latter course should be of particular interest to members of the non-budget PPC commissions who have specific policy interests but who may need more training on how these policies relate to budgetary matters.

Deputies versus Staff

As noted in the needs assessment, our judgment is that training for deputies and staff should be fairly similar in content. That said, the relative stability of expert staff in the face of high deputy turnover makes their training particularly important. Expert staff can follow the training

through the advanced level, and will also be given an additional module attached to two of the technical courses. They can also share experiences with staff from other provinces through the workshop.

Deputies and Staff from Underrepresented Groups

Deputies and staff from underrepresented groups, including women, ethnic minorities, and those from poor or isolated areas have similar training needs to their counterparts from other backgrounds. That said, this training program will facilitate caucusing and idea-sharing among trainees from underrepresented groups in the workshops, and it will also provide training in gender and minority budgeting to all deputies and staff.

□ Recruiting, Training, and Supervising Trainers

The success of any training program is dependent on the quality of its trainers, and this one is no different. For the training program to meet its objectives, it is critical that we recruit the right trainers, prepare them for their mission effectively, monitor their performance, and provide them additional support where necessary.

Recruiting Trainers

The training program will leverage the varied skills of different categories of people to ensure that the right trainers are teaching the right subjects. Most of our trainers will be experienced deputies and staff, retired deputies and staff, university professors, government officials, or international experts. Where possible, the knowledge-based components of modules, as well as those modules oriented in their entirety towards technical, knowledge-based learning outcomes, will be taught by university professors and, less frequently, government officials and international experts. On the other hand, the skills components of modules, and those modules oriented heavily towards skill-based learning outcomes, will generally be led by experienced or retired deputies. Other knowledge-based modules that focus on the budget process as it relates directly to the experience of PPCs may also be taught by deputies.

The past experience of other PPC training programs has shown that potential trainers will not typically volunteer themselves for the positions, and so the project staff will need to reach out to likely candidates. They can do this by staying in touch with university departments

of economics, finance, public policy, and political science to draw in academic trainers, as well as with senior officials in the Ministry of Finance and the Ministry of Planning and Investment to attract civil servants. They can also use their contacts with retired PPC deputies to identify trainers, and each term they can reach out to some likely trainees who are excelling in their courses. In the past, prospective trainers have typically reacted positively to an invitation to teach, and the project can sweeten the pot by paying them a small fee for their valuable participation.

Training and Monitoring

Earlier in the training plan, we provided a summary of the Training of Trainers course that we plan to use to prepare our trainers for their responsibilities, and more information will be provided in the terms of reference. Once future trainers complete the course, they will be ready to begin teaching. It is important that the experience and expertise of trainers be respected, and that they be allowed the freedom to design the particulars of their own modules. That said, the project does have an obligation to ensure the overall quality of training that it is providing. It will do this by surveying trainees anonymously after each module or course about the quality of training that they received. This approach has the benefit of allowing trainers the freedom to innovate while also monitoring the effectiveness of their performance. It is, in other words, an output-oriented rather than an input-oriented approach.

The surveys to be developed will include questions about: (1) the convenience of the time, length, and location of training, (2) the relevance of the module topics, (3) the quality of instruction, (4) the appropriateness of the level of material, (5) the use of interactive pedagogical

approaches, and (6) the quality of materials and handouts. An example of a survey that could be used is provided in Appendix C. Results from these surveys should be given to the trainers for self-reflection and to the project staff, who may occasionally request that poorly ranked trainers receive more support or be discontinued. The project can also use these surveys to rethink the organization and structure of the training program when necessary. As a final step, project staff will periodically observe the modules for teaching quality and, should funds become available, will engage in a full monitoring and evaluation of the training implementation.

□ The District and Commune Levels

As we emphasized in the needs assessment, the capacity gaps of the District and Commune People's Councils of Vietnam are even greater than at the provincial level. For that reason, it is critically important that the benefits of training reach deputies and staff at these tiers. The problem, of course, is that, with nearly 700 districts and over 11,000 communes in Vietnam, it is very difficult for the project or indeed any institution to reach sub-provincial Councils with direct training. Furthermore, the central government's current proposal to eliminate People's Councils at the district level increases the complexity of developing a training program for the lower tiers, as it is unclear what changes will be made in the near future. If these Councils are indeed eliminated, additional responsibilities will undoubtedly devolve upon the Commune People Councils, and meeting their capacity needs will become increasingly important.

In this training program, we will make use of four distinct and reinforcing methods for disseminating the benefits of training to the district and commune levels. The first of these

is to create "champion groups" of provincial deputies and staff who then, of their own initiative and without the direct involvement of the project, organize training sessions for district and commune People's Councils in their provinces. Members of these champion groups can be recruited by project staff from two sources. First, they may be regular trainers used by the project to teach the courses we have just discussed who are willing to teach those same courses in their provincial capitals for sub-provincial deputies and staff. Second, they may be experienced provincial deputies and staff who are not formal trainers but who volunteer to organize training for district and commune People's Councils in their home provinces. Again, the project's involvement will be to recruit and equip the trainers, but, due to resource constraints, not to organize the training itself. This will be done at the initiative of the champion group members themselves.

The second approach to disseminating the training to the sub-provincial tiers is to invite selected deputies at these levels to the regular training courses. Appropriate deputies, most likely chairs of district or commune Economic and Budgetary Commissions or Standing Committees, will be identified and invited by provincial deputies. After completing the training, they will be entrusted with holding smaller training sessions in their home districts and communes. To facilitate this approach, project staff will encourage provincial deputies to invite selected district and commune deputies to attend the training, with the understanding that they would then train their colleagues upon their completion of the course.

Our third approach to capacity building at the sub-provincial level is to broadcast, or more likely, to record the training courses and disseminate them to district or communes. To this end, a video-recording of each course will

be placed on the website of the project or of the Committee for Financial and Budgetary Affairs of the National Assembly. As noted above, the written materials used in the training will also be posted on the same website. In addition, DVDs will be made available to those districts and communes without internet access. District and Commune People's Councils will then be encouraged to stream or play the training to their deputies and staff and also to select a facilitator to lead a post-training discussion.

As a final approach, the project is considering piloting the Introduction to the Budget course for sub-provincial deputies and staff in the capital cities of three selected provinces. If this pilot

is successful and resources become available, a pared-down form of direct training could be provided in provincial capitals in the years to come.

□ Conclusion

This plan has laid out in detail a new training program that is focused on improving the budgetary oversight of Provincial People's Councils in Vietnam. It is our hope that, upon completion of the course sequence that we have laid out, PPC deputies and staff will be in a much better position to ensure the effective stewardship and use of public resources.

Appendix A

Training Framework for 2014-2015

| 2014 April | 2014 September | 2015 April | 2015 September |
|--|---|---|---|
| <p>Course: Introduction to the Budget</p> <p>Modules:</p> <ol style="list-style-type: none"> 1. Basics of the budget process 2. The budget process in Vietnam 3. The role of PPCs at the drafting and approval stage 4. The role of PPCs at the implementation and audit stage <p>Course:Representation in the Budget</p> <p>Modules:</p> <ol style="list-style-type: none"> 1. Update Module 2. Representing constituents in the budget process 3. The budget as a tool of economic development 4. Gender budgeting 5. Ethnic minority budgeting | <p>Course:Revenue and Expenditure in the Budget Process</p> <p>Modules:</p> <ol style="list-style-type: none"> 1. Revenue 2. Expenditure 3. Staff Module | <p>Course:Budget Oversight and Auditing</p> <p>Modules:</p> <ol style="list-style-type: none"> 1. Update module 2. The oversight of current spending 3. The oversight of investment projects and procurement 4. Post oversight follow-up 5. Auditing the final accounts 6. Staff module <p>Course:Training of Trainers</p> <p>Modules:</p> <ol style="list-style-type: none"> 1. Update module 2. The purposes and structure of the training program 3. Basic pedagogical concepts 4. Supervised development of module syllabi 5. Observation of mock teaching | <p>Course: Introduction to the Budget for Prospective PPC Deputies</p> <p>Modules:</p> <ol style="list-style-type: none"> 1. Basics of the budget process 2. The budget process in Vietnam 3. The role of PPCs at the drafting and approval stage 4. The role of PPCs at the implementation and audit stage |

Appendix B

Training Framework for the Regular Term

| 1st YEAR | 2nd YEAR | 3rd YEAR | 4th YEAR | 5th YEAR |
|--|---|--|--|--|
| April | | | | |
| Course: Representation in the Budget Modules: 1. Update Module 2. Representing constituents in the budget process 3. The budget as a tool of economic development 4. Gender budgeting 5. Ethnic minority budgeting | Course: Workshop Session Modules: 1. Update module 2. Plenary 3. Breakout Course: Budget Oversight and Auditing Modules: 1. The oversight of current spending 2. The oversight of investment projects and procurement 3. Post oversight follow-up 4. Auditing the final accounts 5. Staff module | Course: Information in the Budget Process Modules: 1. Update module 2. The role of information in the budget process 3. Collecting budget related information 4. Analyzing budget related information | Course: Budgeting for Policy Modules: 1. Update module 2. Policy topic 1 3. Policy topic 2 | Course: Training of Trainers Modules: 1. The purposes and structure of the training program 2. Basic pedagogical concepts 3. Supervised development of module syllabi 4. Observation of mock teaching |

| September | | | | |
|---|--|--|--|---|
| <p>Course: Introduction to the Budget</p> <p>Modules:</p> <ol style="list-style-type: none"> 1. Basics of the budget process 2. The budget process in Vietnam 3. The role of PPCs at the drafting and approval stage 4. The role of PPCs at the implementation and audit stage | <p>Course: Revenue and Expenditure in the Budget Process</p> <p>Modules:</p> <ol style="list-style-type: none"> 1. Revenue 2. Expenditure 3. Staff Module | <p>Course: The Role of Provincial Legislatures in the Budget Process</p> <p>Modules:</p> <p>Four modules on such issues as the role of committees; the role of information and timing; legislative-executive relations; revenue and expenditure decentralization; civil service relationships; electoral systems; and transparency and information release</p> | <p>Course: Vertical and Horizontal Relationships in Budgeting</p> <p>Modules:</p> <ol style="list-style-type: none"> 1. The revenue sharing and transfer process 2. The budget incorporation process 3. Transferring revenue and expenditure responsibilities to the sub-provincial level 4. The relationship with the People's Committee and the administration | <p>Course: Introduction to the Budget for Prospective PPC Deputies</p> <p>Modules:</p> <ol style="list-style-type: none"> 1. Basics of the budget process 2. The budget process in Vietnam 3. The role of PPCs at the drafting and approval stage 4. The role of PPCs at the implementation and audit stage |

Appendix C

Trainee Feedback Form

| Question | Strongly Agree | Agree | Neutral | Dis-agree | Strongly Disagree | Don't Know / Not Applicable |
|--|----------------|-------|---------|-----------|-------------------|-----------------------------|
| This course took place at a convenient time. | | | | | | |
| This course took place at a convenient location. | | | | | | |
| This course was well-organized logistically. | | | | | | |
| This module was neither too long nor too short. | | | | | | |
| This module increased my knowledge related to the scheduled topic. | | | | | | |
| This module improved my skills related to the scheduled topic. | | | | | | |
| The knowledge and skills that I acquired in this module will assist me in performing my work as a deputy / staff member. | | | | | | |
| The material covered in this module was at the appropriate level of difficulty. | | | | | | |
| The readings and handouts used in this module were useful and appropriate to the course material. | | | | | | |
| The readings and handouts used in this module were posted online prior to the course. | | | | | | |
| The instructor(s) for this module presented information in a clear and comprehensible manner. | | | | | | |
| The instructor(s) made effective use of interactive and group educational techniques. | | | | | | |
| Overall, considering the challenges and limitations of the material, the instructor(s) for this module were effective. | | | | | | |

Please provide written feedback related to the course or to the module

PART III

Training Module

Terms of Reference

□ Executive Summary

The purpose of this document is to lay out in more detail the modules that will be taught as part of the proposed training plan. Collectively, these modules fill the capacity gaps identified in the training needs assessment; they should therefore help equip the Provincial People's Councils of Vietnam in performing their critical budgetary oversight roles. In this terms of reference document, we group the modules by course and provide the following basic pieces of information about each one: (1) the learning outcome it should achieve; (2) its length; (3) its content level; (4) its target audience; (5) example knowledge topics; (6) example skills topics; (7) suggested materials to use in the training; (8) suggested group activities; (9) the suggested types of trainers to be employed. This document is only meant to provide guidance about the basic structure of the modules and should not be taken as fixed and unchangeable. Additional details will be left to a future stage of curriculum development and to the trainers themselves.

□ Representation in the Budget

This course will be at a basic level and will be targeted at full-time deputies and staff and at any part-time deputies who wish to attend. It will last two days and will be offered in April of the first year of the term; its purpose will be to assist deputies in representing their constituents in budgetary matters. It will also help sensitize PPCs to the impact that the budget can have on all of their constituents and especially on traditionally underrepresented groups. With those goals in mind, the course will include the following modules: representing constituents in the budget process; the budget as a tool of economic development; gender budgeting; and ethnic minority budgeting. Activities undertaken as part of the course will include holding mock public hearings, drafting mock press releases, and answering mock reporter questions.

Module 1: Representing Constituents in the Budget Process

Learning Outcome: To acquire techniques for more effectively representing constituents in budgetary decision-making.

Length: 3 hours.

Level: Basic.

Target Audience: New and part-time deputies and new staff. Others who wish to attend.

Example Knowledge Topics: Seeing the budget as a reflection of the policy priorities of the Vietnamese people; learning to evaluate the social impact of budgets.

Example Skills Topics: Interacting with constituents; holding public hearings; dealing with the media.

Suggested Materials: Example budgets; articles putting budgets in their social perspective; articles providing advice on interacting with the media; case studies of media relations.

Suggested Group Activities: Holding a mock public hearing to evaluate a hypothetical executive proposal to shift spending priorities.

Suggested Trainers: Experienced or retired deputies.

Module 2: The Budget as a Tool of Economic Development

Learning Outcome: To understand better the relationships between budgeting and socioeconomic development.

Length: 3 hours.

Level: Basic.

Target Audience: New and part-time deputies and new staff. Others who wish to attend.

Example Knowledge Topics: The impact of taxation and spending decisions on economic activity; the budget and social redistribution; the budget and foreign investment; the budget and state owned enterprises; the budget and the national planning process.

Example Skills Topics: Examining a provincial budget and analyzing its impact on socioeconomic development

Suggested Materials: Example budgets; articles analyzing the impact of budgeting on socioeconomic development.

Suggested Group Activities: Breaking into small groups and making trade-off decisions about a hypothetical provincial budget, and then defending those decisions and their economic impact before the group.

Suggested Trainers: Professors.

Module 3: Gender Budgeting

Learning Outcome: To understand better how budgetary decisions affect the lives of women.

Length: 3 hours.

Level: Basic.

Target Audience: New and part-time deputies and new staff. Others who wish to attend.

Example Knowledge Topics: How budgetary decisions can impact disproportionately the lives of women; how different revenue and expenditure decisions affect women.

Example Skills Topics: Examining a provincial

budget and analyzing its impact on women; posing questions to the provincial government.

Suggested Materials: Example budgets; articles putting budgets in a gender perspective.

Suggested Group Activities: Examining an example provincial budget as a group and teasing out its gender implications; drafting mock questions to the provincial government relating to the gender impact of its budgetary decisions.

Suggested Trainers: Professors and/or experienced or retired deputies.

Module 4: Ethnic Minority Budgeting

Learning Outcome: To understand better how budgetary decisions affect the lives of ethnic minorities and the poor.

Length: 3 hours.

Level: Basic.

Target Audience: New and part-time deputies and new staff. Others who wish to attend.

Example Knowledge Topics: How budgetary decisions can impact disproportionately the lives of ethnic minorities and the poor; how different revenue and expenditure decisions affect ethnic minorities and the poor.

Example Skills Topics: Examining a provincial budget and analyzing its impact on ethnic minorities and the poor; interacting with the

media over issues related to ethnic minorities and the poor.

Suggested Materials: Example budgets; articles putting budgets in an ethnic and income perspective.

Suggested Group Activities: Examining an example provincial budget as a group and teasing out its implications for ethnic minorities and the poor. Drafting a mock press release related to the impact of budgetary decisions on ethnic minorities and the poor.

Suggested Trainers: Professors and/or experienced or retired deputies.

□ Introduction to the Budget

This is a basic course targeted at new and part-time deputies and new staff. It will last two days and will be offered in September of the first year of the term to allow newly elected deputies the opportunity to take it at the beginning of their time in office. Given the timing of the electoral calendar, offering the course in April of the first year would not permit all newly elected deputies to attend. Two sections of this course will

be offered in each city to reduce class sizes, something that is especially important for this critical basic course. Modules will include the following: basics of the budget process; the budget process in Vietnam; the role of PPCs at the drafting and approval stage; and the role of PPCs at the implementation and audit stage. Activities will include studying an example provincial budget; role playing each step of the budget process; interpreting an audit report; and drafting questions for the government.

Module 1: Basics of the Budget

Learning Outcome: To understand the basic concepts related to public budgeting.

Length: 3 hours.

Level: Basic.

Target Audience: New and part-time deputies and new staff. Others who wish to attend.

Example Knowledge Topics: The structure of a public budget; revenue and expenditure; deficits

and debt; the four stages of the budget process: drafting, approval, implementation, and auditing.

Example Skills Topics: None.

Suggested Materials: Short readings summarizing the basics of public budgeting; simple example budgets.

Suggested Group Activities: Group discussions.

Suggested Trainers: Professors.

Module 2: The Budget Process in Vietnam

Learning Outcome: To understand all steps of the budget process in Vietnam.

Length: 3 hours.

Level: Basic.

Target Audience: New and part-time deputies and new staff. Others who wish to attend.

Example Knowledge Topics: The budget process in Vietnam at each of its stages: drafting, approval, implementation, and auditing.

The budget incorporation process in Vietnam; the budget process at the sub-national level.

Example Skills Topics: None.

Suggested Materials: Short readings summarizing the basics of public budgeting in Vietnam; the most recent national budget of Vietnam; the most recent Budget Law of Vietnam.

Suggested Group Activities: Group discussions

Suggested Trainers: Professors.

Module 3: PPCs in the Drafting and Approval Stages of the Budget

Learning Outcome: To understand the role of PPCs in the drafting and approval stage of the budget process in Vietnam.

Length: 3 hours.

Level: Basic.

Target Audience: New and part-time deputies and new staff. Others who wish to attend.

Example Knowledge Topics: How the Provincial People's Committee puts together the budget proposal; the basics of revenue and expenditure estimation; the budget approval power of PPCs.

Example Skills Topics: Reading and

understanding the provincial budget; overseeing the spending priorities of the executive.

Suggested Materials: Short readings summarizing the role of PPCs in the budget process; recent provincial budgets; basic information on revenue and expenditure estimation.

Suggested Group Activities: Group discussions; breaking into small groups to analyze a recent provincial budget and to develop key questions to "pose to the government"; presenting these questions to the class.

Suggested Trainers: Experienced or retired deputies

Module 4: PPCs in the Implementation and Audit Stages of the Budget

Learning Outcome: To understand the role of PPCs in the implementation and auditing stages of the budget process in Vietnam.

Length: 3 hours.

Level: Basic.

Target Audience: New and part-time deputies and new staff. Others who wish to attend.

Example Knowledge Topics: The powers of PPCs in overseeing current and capital spending; how this oversight happens in practice.

Example Skills Topics: Holding an oversight hearing; posing oversight related questions to the government; producing an oversight report;

reading and understanding a final account audit report.

Suggested Materials: Short readings summarizing the role of PPCs in the budget process; recent provincial oversight reports; basic information on overseeing investment.

Suggested Group Activities: Breaking into small groups to read and analyze an audit report; examining and posing questions related to an example investment project.

Suggested Trainers: Experienced or retired deputies.

□ Workshop Session

This workshop is not a formal training course, but rather a way for deputies and staff to share ideas and experiences and to coordinate their activities. It will last two days and will be offered in April or May of the second year of a deputy's term to allow the acquisition of some experience to share. It will begin with a plenary session of all deputies and staff, to be followed by break-out sessions allowing attendees with similar interests to caucus together. More specifically, breakout sessions will be organized for members

of the different PPC commissions, part-time deputies, women deputies and staff, ethnic minority deputies and staff, deputies representing poor and isolated areas, and so on. At least two rounds of these break-out sessions will be held to ensure that deputies with overlapping interests can attend all that are relevant. The purpose of this workshop is to leverage the experience of deputies and staff by allowing them to share ideas with one another. It may also play a role in helping PPCs in different provinces to solve the inter-jurisdictional coordination problems that they face.

Module 1: The Plenary Workshop

Learning Outcome: To share ideas and experiences related to specific topics of interest to PPC deputies and staff.

Length: 6 hours.

Level: Basic

Target Audience: All deputies and staff

Example Knowledge Topics: One or more topics of interest will be selected to focus the

discussion, and these will change every term. The discussion may also move to other topics that interest the deputies and staff.

Example Skills Topics: See above.

Suggested Materials: None.

Suggested Group Activities: Discussion.

Suggested Trainers: Experienced and returning deputies.

Modules 2 and 3: The Breakout Sessions

Learning Outcome: To share ideas and experiences related to specific topics of interest to PPC deputies and staff.

Length: 3 hours each

Level: Basic

Target Audience: All deputies and staff, divided

into particular smaller groups. These groups will include, for example, members of the different PPC commissions, part-time deputies, women deputies and staff, ethnic minority deputies and staff, deputies representing poor and isolated areas, and so on. Two modules sessions will be held to ensure that deputies with overlapping interests can attend all that are relevant.

Example Knowledge Topics: One or more topics of interest will be selected to focus the discussion, and these will change every term. The discussion may also move to other topics that interest the deputies and staff.

Example Skills Topics: See above.

Suggested Materials: None.

Suggested Group Activities: Discussion.

Suggested Trainers: Experienced and returning deputies.

□ Budget Oversight and Auditing

This course is at an advanced level and will therefore be targeted at staff and full-time

deputies, particularly those serving on PPC Standing Committees and Economic and Budget Commissions. It will, however, be open to any part-time deputies who wish to attend. The course will last two days and will be held in April of the second year of the term, when its content best fits into the budget approval calendar of PPCs. It will include the following modules: the oversight of current spending; the oversight of investment projects and procurement; post oversight follow-up; and auditing the final accounts. The focus of the course will be on the implementation and auditing stage of the budget process. It will also include an extra module on the role of staff in this stage to be held on the third day, after the regular training course has been completed. Participatory activities will include analyzing a State Audit report, drafting an appraisal, relating to the media on oversight issues, holding mock hearings, and presenting case studies provincial experiences.

Module 1: Overseeing Current Spending

Learning Outcome: To understand how PPCs can more effectively oversee current government spending at the provincial level.

Length: 3 hours.

Level: Advanced.

Target Audience: Staff and full-time deputies, particularly those serving on PPC Standing Committees and Economic and Budget Commissions. Others who wish to attend.

Example Knowledge Topics: Understanding the legal oversight authority of PPCs; identifying irregularities in current spending; analyzing the output efficiency of current spending.

Example Skills Topics: Questioning the government on current spending.

Suggested Materials: Legal documents related to PPC oversight; case studies on irregular or inefficient current spending; example oversight reports on current spending; scholarly analyses of current spending oversight.

Suggested Group Activities: Drafting questions for the government related to current spending oversight; breaking into small groups to evaluate case studies of current spending oversight and then present them to the group.

Suggested Trainers: Professors and/or experienced or retired deputies

Module 2: Overseeing Investment Projects

Learning Outcome: To understand how PPCs can more effectively oversee investment spending at the provincial level.

Length: 3 hours.

Level: Advanced.

Target Audience: Staff and full-time deputies, particularly those serving on PPC Standing Committees and Economic and Budget Commissions. Others who wish to attend.

Example Knowledge Topics: Identifying irregularities in investment spending; analyzing the efficiency of investment projects.

Example Skills Topics: Holding hearings on investment spending.

Suggested Materials: Case studies on irregular or inefficient investment spending; example oversight reports on investment spending; scholarly analyses of investment spending oversight.

Suggested Group Activities: Holding a mock hearing on investment oversight; splitting into small groups to analyze case studies of investment oversight.

Suggested Trainers: Professors and/or experienced or retired deputies

Module 3: Auditing the Final Accounts

Learning Outcome: To understand how PPCs can more effectively oversee the final accounts of the province.

Length: 3 hours.

Level: Advanced.

Target Audience: Staff and full-time deputies, particularly those serving on PPC Standing Committees and Economic and Budget Commissions. Others who wish to attend.

Example Knowledge Topics: Understanding and evaluating the final accounts; effectively using audit reports produced by the State Audit of Vietnam (SAV).

Example Skills Topics: None.

Suggested Materials: Example audits of provincial final accounts; scholarly analyses of final accounts oversight.

Suggested Group Activities: Collectively analyzing a SAV audit of the final accounts of a province.

Suggested Trainers: Professors and/or experienced or retired deputies

Module 4: Post-Oversight Follow-Up

Learning Outcome: To understand how PPCs can more effectively follow-up with the Provincial People's Committee and the line ministry departments on their oversight findings.

Length: 3 hours.

Level: Advanced.

Target Audience: Staff and full-time deputies, particularly those serving on PPC Standing Committees and Economic and Budget Commissions. Others who wish to attend.

Example Knowledge Topics: Understanding the legal oversight authority of PPCs; techniques for

ensuring the implementation of PPC oversight decisions.

Example Skills Topics: Relating to the media on oversight follow-up.

Suggested Materials: Case studies on oversight follow-up at the provincial level.

Suggested Group Activities: Drafting a mock press release on budgetary oversight; exchanging ideas on ensuring the implementation of PPC oversight decisions.

Suggested Trainers: Professors and/or experienced or retired deputies.

Module 5: The Role of PPC Staff in the Drafting and Approval Stages of the Budget Process

Learning Outcome: To understand better how staff members can assist PPC deputies during the implementation and auditing stages of the budget process.

Length: 3 hours.

Level: Advanced.

Target Audience: Staff, particularly those serving on PPC Standing Committees and Economic and Budget Commissions.

Example Knowledge Topics: Sharing experiences related to deputy support during the final two stages of the budget process.

Example Skills Topics: Drafting analyses of current spending and investment projects for PPC deputies.

Suggested Materials: Example SAV audits and investment oversight reports.

Suggested Group Activities: Drafting and presenting investment oversight reports.

Suggested Trainers: Experienced and retired staff.

□ Revenue and Expenditure in the Budget Process

This course is at an advanced level and will therefore be targeted at staff and full-time deputies, particularly those serving on PPC Standing Committees and Economic and Budget Commissions. It will, however, be open to any part-time deputies who wish to attend. The course will last two days and will be held in September of the second year of the term, when its content best fits into the budget approval calendar of PPCs. It will include the following

modules: revenue (including sources, revenue forecasting, and medium-term budgeting); and expenditure (including cost estimation, performance budgeting, medium-term budgeting, and priority setting). The focus of the course will be on the drafting and approval stage of the budget process. It will also include an extra module on the role of staff in this stage to be held on the third day, after the regular training course has been completed. Participatory activities will include drafting questions for government departments, allocating expenditures to different projects, and presenting mock analyses to the group.

Module 1: Revenue

Learning Outcome: To understand better a variety of issues pertaining to the revenue side of the budget, particularly in the context of the drafting and approval stages of the budget process.

Length: 6 hours.

Level: Advanced.

Target Audience: Staff and full-time deputies, particularly those serving on PPC Standing Committees and Economic and Budget Commissions. Others who wish to attend.

Example Knowledge Topics: Sources of revenue available to provinces in Vietnam and the trade-offs inherent in tapping them; revenue

forecasting; and medium-term budgeting.

Example Skills Topics: Examining a provincial budget proposal and understanding the revenue estimation techniques employed and the implications of the revenue decisions made.

Suggested Materials: Example budgets; articles on the fiscal system in Vietnam; articles on taxation and revenue.

Suggested Group Activities: Discussing the trade-offs inherent in different taxation decisions; drafting questions for the government related to the revenue side of the budget.

Suggested Trainers: Professors.

Module 2: Expenditures

Learning Outcome: To understand better a variety of issues pertaining to the expenditure side of the budget, particularly relating to the drafting and approval stages of the budget process.

Length: 6 hours.

Level: Advanced.

Target Audience: Staff and full-time deputies, particularly those serving on PPC Standing Committees and Economic and Budget Commissions. Others who wish to attend.

Example Knowledge Topics: Input cost estimation; performance budgeting concepts and techniques; medium-term budgeting; and expenditure priority setting.

Example Skills Topics: Examining a provincial budget proposal and understanding the expenditure estimation techniques employed and

the implications of the expenditure trade-offs made.

Suggested Materials: Example budgets; articles on the fiscal system in Vietnam; articles on input costing and expenditure trade-offs.

Suggested Group Activities: Discussing the trade-offs inherent in different expenditure decisions; breaking into small groups to analyze the expenditure side of an example provincial budget and presenting the findings to the group.

Suggested Trainers: Professors.

Module 3: The Role of PPC Staff in the Drafting and Approval Stages of the Budget Process

Learning Outcome: To understand better how staff members can assist PPC deputies during the drafting and approval stages of the budget process.

Length: 3 hours.

Level: Advanced.

Target Audience: Staff, particularly those serving on PPC Standing Committees and Economic and Budget Commissions.

Example Knowledge Topics: Sharing experiences related to deputy support during the first two stages of the budget process.

Example Skills Topics: Drafting analyses of Provincial People's Committee budget proposals for PPC deputies.

Suggested Materials: Example budgets and budget analyses.

Suggested Group Activities: Drafting and presenting mock budget proposal analyses.

Suggested Trainers: Experienced and retired staff.

□ Information in the Budget Process

This course will be at a basic level and will be targeted at full-time deputies and staff and at any part-time deputies who wish to attend. It will last two days, and will take place in April of the third year of the term; its purpose will be to assist deputies and staff in overcoming the

informational disadvantages under which they operate. The course will include the following modules: the role of information in budgeting (including transparency); sources of information; and analysis skills (including using information for approval and oversight). Activities undertaken as part of the course will include using the internet to find data, brainstorming sources for example issues, and writing analyses.

Module 1: The Role of Information in Budgeting

Learning Outcome: To understand the role of information and information sharing in public budgeting.

Length: 6 hours.

Level: Basic.

Target Audience: All deputies and staff.

Example Knowledge Topics: Types of information in public budgeting; executive versus legislative control of budgeting information; legislative approaches to improving control

over budgetary information; the importance of information transparency and release.

Example Skills Topics: None.

Suggested Materials: Scholarly studies on information in budgeting; examples of key types of information in budgeting.

Suggested Group Activities: Group discussions and exchange of experiences.

Suggested Trainers: Professors.

Module 2: Collecting Budget Related Information

Learning Outcome: To improve the ability of trainees to collect critical information related to budgetary approval and oversight.

Length: 3 hours.

Level: Basic.

Target Audience: All deputies and staff.

Example Knowledge Topics: The legal rights of PPCs to budgetary information.

Example Skills Topics: Methods for acquiring budget related information; the use of the internet to acquire information; holding public hearings and posing questions to the provincial government requesting budgetary information; finding public statistics in Vietnam.

Suggested Materials: Legal documents related to PPC powers over the budget; information on the use of the internet; information on finding public statistics in Vietnam.

Suggested Group Activities: Breaking into small groups to find certain types of information online; drafting mock questions to the Provincial

People's Committee requesting information.

Suggested Trainers: Experienced and retired deputies.

Module 3: Analyzing Budget Related Information

Learning Outcome: To improve the ability of trainees to analyze critical information related to budgetary approval and oversight.

oversight reports using budget data.

Length: 3 hours.

Suggested Materials: Discussions of the use of data in public budgeting; examples of analyses using budgetary information and data.

Level: Basic.

Suggested Group Activities: Breaking into small groups to use budgetary information provided by the trainer to develop an analytical presentation on an example provincial budget.

Target Audience: All deputies and staff.

Example Knowledge Topics: Working with data; understanding basic statistics.

Suggested Trainers: Experienced and retired deputies.

Example Skills Topics: Applying basic statistics to the analysis of provincial budgets; drafting

□ The Role of Provincial Legislatures in the Budget Process: Vietnam and Beyond

This course is at an advanced level and will therefore be targeted at staff and full-time deputies, particularly those serving on PPC Standing Committees and Economic and Budget Commissions. It will, however, be open to any part-time deputies who wish to attend. The course will last two days and will occur in September of the third year of the term; it will focus on comparing Vietnam to related systems on such issues as the role of committees;

the role of information and timing; legislative-executive relations; revenue and expenditure decentralization; civil service relationships; electoral systems; and transparency and information release. The broad purpose of the course is to encourage deputies and staff to reflect on other approaches to legislative oversight and what can be learned from them. Presentations should focus on lessons that are potentially portable to Vietnam. Group activities would include a group discussion of what Vietnam does well and what it could learn, and presentations of suggestions for reform.

Module 1-4: Comparing Sub-National Legislative Oversight of the Budget in Vietnam to Approaches in Related Systems

Learning Outcome: To better understand how the budgetary role of PPCs in Vietnam compares with that of sub-national legislatures in related systems.

Length: 3 hours per module.

Level: Advanced.

Target Audience: Staff and full-time deputies, particularly those serving on PPC Standing Committees and Economic and Budget Commissions. Others who wish to attend.

Example Knowledge Topics: Comparing provincial budgetary oversight in Vietnam to related systems on such issues as the role of committees; the role of information and timing; legislative-executive relations; revenue and expenditure decentralization; civil

service relationships; electoral systems; and transparency and information release. Each of these topics and any other relevant ones would form a module topic, and the specific topics chosen would depend on the expertise of the international trainers and professors selected to give the training.

Example Skills Topics: None.

Suggested Materials: Analyses of comparative budgetary oversight by sub-national legislatures

Suggested Group Activities: A group discussion of what Vietnam does well and what it could learn, and presentations of suggestions for reform.

Suggested Trainers: International Trainers and Professors.

□ Budgeting for Policy

This course will be at a basic level and will be targeted at full-time deputies and staff and at any part-time deputies who wish to attend. It will be particularly useful for members of the PPC Sociocultural, Legal, and Ethnic Commissions who have policy knowledge but little background on how their policy areas link to the provincial budget. It may also attract experienced returning

deputies because the policy areas covered each term can be changed. The course will last two days and will be offered in April of the fourth year of the term; it will include two six hour modules on such policy areas as education, health care, land policy, social welfare, and economic development. The course will also cover techniques of policy analysis. Activities undertaken as part of the course will include provincial case studies and local site visits.

Modules 1 and 2: The Relationship between Budgeting and Specific Policy Issues

Learning Outcome: To better understand the relationship between budgeting and specific policy issues.

Length: 6 hours each.

Level: Basic.

Target Audience: All staff and deputies, particularly those serving on the Sociocultural, Legal, and Ethnic Commissions of PPCs.

Example Knowledge Topics: Understanding the links between particular policy areas and the provincial budget. Each of the two six hour modules will cover a single policy area that will rotate every term. Possible policy topics include education, health care, land policy, social welfare, and economic development.

Policy analysis will also be included in the training.

Example Skills Topics: Analyzing the impact of the budget on particular policy areas; using the budget to pursue specific objectives in particular policy areas; performing policy analyses.

Suggested Materials: Scholarly analyses of budgetary issues related to policy areas; example provincial budgets; policy analysis reports.

Suggested Group Activities: Case studies of policy budgeting in particular provinces; site visits to near-by locations related to the policy under study.

Suggested Trainers: Professors and/or experienced or retired deputies.

□ Vertical and Horizontal Relationships in Budgeting

This course is at an advanced level and will therefore be targeted at staff and full-time deputies, particularly those serving on PPC Standing Committees and Economic and Budget Commissions. It will, however, be open to any part-time deputies who wish to attend. The course will last two days and will be offered

in September of the fourth year of the term; it will include the following modules: the revenue sharing and transfer process; the budget incorporation process; transferring revenue and expenditure responsibilities to the sub-provincial level; and the relationship with the People's Committee and the administration. Participatory activities will include creating mock transfer norms, and discussing and evaluating existing central norms.

Module 1: The Revenue Sharing and Transfer Process

Learning Outcome: To better understand the vertical fiscal system that links provinces with the center, especially the revenue sharing and transfer process.

Length: 3 hours.

Level: Advanced.

Target Audience: Staff and full-time deputies, particularly those serving on PPC Standing Committees and Economic and Budget Commissions. Others who wish to attend.

Example Knowledge Topics: Understanding the fiscal links between center and province in

Vietnam; revenue sharing and transfer norms in Vietnam.

Example Skills Topics: None.

Suggested Materials: Legal documents related to the vertical fiscal system in Vietnam; data on vertical fiscal transfers from the center to the provinces in Vietnam; scholarly analyses of the vertical fiscal system in Vietnam

Suggested Group Activities: Discussing and collectively analyzing the vertical fiscal system in Vietnam.

Suggested Trainers: Professors.

Module 2: The Budget Incorporation Process in Vietnam

Learning Outcome: To better understand the budget incorporation process (also known as the “matryoshka” process) in Vietnam.

Length: 3 hours.

Level: Advanced.

Target Audience: Staff and full-time deputies,

particularly those serving on PPC Standing Committees and Economic and Budget Commissions. Others who wish to attend.

Example Knowledge Topics: Understanding the budget incorporation process in Vietnam; the role of PPCs in the budget incorporation process; benefits and drawbacks of the budget incorporation process.

Example Skills Topics: None.

Suggested Materials: Legal documents related to the vertical fiscal system in Vietnam; scholarly analyses of the budget incorporation process in Vietnam.

Suggested Group Activities: Discussing and collectively analyzing the benefits and drawbacks of the budget incorporation process.

Suggested Trainers: Professors.

Module 3: Transferring Revenue and Expenditure Responsibilities to the Sub-Provincial Level

Learning Outcome: To better understand the vertical fiscal system that links provinces with the district and commune levels, especially the revenue sharing and transfer process.

Length: 3 hours.

Level: Advanced.

Target Audience: Staff and full-time deputies, particularly those serving on PPC Standing Committees and Economic and Budget Commissions. Others who wish to attend.

Example Knowledge Topics: Understanding the fiscal links between provinces, districts, and communes in Vietnam; sub-provincial revenue sharing and transfer norms in Vietnam.

Example Skills Topics: None.

Suggested Materials: Legal documents related to the vertical fiscal system in Vietnam; data on vertical fiscal transfers from provinces to districts and (ultimately) communes in Vietnam; scholarly analyses of the vertical fiscal system in Vietnam.

Suggested Group Activities: Discussing and collectively analyzing the vertical fiscal system in Vietnam; dividing into small groups to develop transfer norms to districts and then defending those norms to the group.

Suggested Trainers: Professors.

Module 4: The Relationship between PPCs, Provincial People's Committees, and the Provincial Administration

Learning Outcome: To better understand the relationship between PPCs, Provincial People's Committees, and the provincial administration.

Length: 3 hours.

Level: Advanced.

Target Audience: Staff and full-time deputies, particularly those serving on PPC Standing Committees and Economic and Budget Commissions. Others who wish to attend.

Example Knowledge Topics: The legal powers of PPCs over the provincial executive and administration; the relationship in practice; alternative approaches to the relationship.

Example Skills Topics: None.

Suggested Materials: Legal documents related to the horizontal fiscal and political system in Vietnam; scholarly analyses of the horizontal fiscal and political system in Vietnam.

Suggested Group Activities: Discussing and collectively analyzing the horizontal fiscal system in Vietnam.

Suggested Trainers: Professors.

□ Training of Trainers

This course will last two days and will be offered in April of the fifth year of the term. Its purpose is to train the project's future trainers, and, to

that end, it will include the following modules: the purposes and structure of the training program; basic pedagogical concepts; supervised development of module syllabi; and observation of mock teaching.

Module 1: Basics of the Project's Training Program

Learning Outcome: To understand the structure and purposes of the project's training program.

Length: 3 hours.

Level: N/A

Target Audience: Future Trainers

Example Knowledge Topics: Understanding the logic and purposes of the training program; the structure of the training program and the role of trainers within it; overseeing and assisting

trainers in the program.

Example Skills Topics: None.

Suggested Materials: The project documents; examples of the anonymous evaluation surveys to be given to trainees.

Suggested Group Activities: Group discussions.

Suggested Trainers: Existing trainers; project staff

Module 2: The Basics of Pedagogy

Learning Outcome: To understand the basics of good pedagogy in an adult and professional education program.

Length: 3 hours.

Level: N/A

Target Audience: Future Trainers.

Example Knowledge Topics: Understanding good pedagogical techniques associated with adult education; approaches to leveraging the existing skills of trainees; examples of interactive techniques.

Example Skills Topics: None.

Suggested Materials: Pedagogical studies; videotaped examples of good teaching.

Suggested Group Activities: Group discussions.

Suggested Trainers: Existing trainers; project staff

Module 3: Supervised Development of Module Syllabi

Learning Outcome: To produce a draft syllabus for the modules to be taught by each future trainer.

Length: 3 hours.

Level: N/A

Target Audience: Future Trainers

Example Knowledge Topics: None.

Example Skills Topics: Before class, individual future trainers will produce their own module syllabi and lesson plans. They will then present these before the class and receive feedback from the trainer and fellow students.

Suggested Materials: Example syllabi.

Suggested Group Activities: See above.

Suggested Trainers: Existing trainers; project staff

Module 4: Supervised Mock Teaching

Learning Outcome: To improve the future trainer's teaching ability through direct practice and immediate feedback.

Length: 6 hours.

Level: N/A

Target Audience: Future Trainers

Example Knowledge Topics: None.

Example Skills Topics: Each future trainer will teach a 10-15 minute portion of his or her module and then receive feedback from the instructor and other students.

Suggested Materials: None.

Suggested Group Activities: See above.

Suggested Trainers: Existing trainers; project staff.

□ **Module on Updates from the Center**

This single three-hour module will be added onto whatever course is offered in April. Its purpose is to update PPC deputies and staff on recent developments in national policy relevant to the

sub-national level. These might include, for example, proposed reforms of the constitution, the state budget law, and other key laws, but its specific contents would depend on current issues. This module will probably be taught by a National Assembly deputy.

□ **Introduction to the Budget for Prospective PPC Deputies**

This will be the same basic course offered to new deputies, but provided in September of the fifth year of the term to prospective deputies planning to run for office in the following year. The course will increase the number of new deputies who enter office with a basic knowledge of the budget, and it will also be used to identify and train prospective deputies from traditionally underrepresented groups.

