

# Open Budget Survey 2021

Questionnaire

Viet Nam

May 2022

# Country Questionnaire: Viet Nam

PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:  
2021

Source:

Government website: [http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=2&\\_page=1&mode=detail&document\\_id=200619](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=2&_page=1&mode=detail&document_id=200619)

<https://thuvienphapluat.vn/van-ban/thuong-mai/Chi-thi-31-CT-TTg-2020-xay-dung-Ke-hoach-du-toan-Ngan-sach-Nha-nuoc-2021-448473.aspx>

Circular 71 - [http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=2&\\_page=1&mode=detail&document\\_id=200619](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=2&_page=1&mode=detail&document_id=200619)

Comment:

Directive no 31/CT-TTg dated 29- 7- 2020 on Socio-Economic Development Plan and Budget of 2021

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-2. When is the PBS made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.*

Answer:

a. At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature

Source:

[http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=2&\\_page=1&mode=detail&document\\_id=200619](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=2&_page=1&mode=detail&document_id=200619)

Comment:

The Directive was issued on 29/7/2020

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:  
29/7/2020

Source:  
The Directive was issued on 29/7/2020  
<https://thuvienphapluat.vn/van-ban/thuong-mai/Chi-thi-31-CT-TTg-2020-xay-dung-Ke-hoach-du-toan-Ngan-sach-Nha-nuoc-2021-448473.aspx>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:  
The web page has a date stamp.

Source:  
<https://thuvienphapluat.vn/van-ban/thuong-mai/Chi-thi-31-CT-TTg-2020-xay-dung-Ke-hoach-du-toan-Ngan-sach-Nha-nuoc-2021-448473.aspx>

Comment:  
Under the Budget law 2015, Art 44 set timeline for Directive of Prime Minister before 15 May 2020 for Budget 2021. However, the Directive 31 was only issued on 19/7/2020, stated he date on the document

Điều 44. Thời gian hướng dẫn lập, xây dựng, tổng hợp, quyết định và giao dự toán ngân sách nhà nước

Trước ngày 15 tháng 5, Thủ tướng Chính phủ ban hành quy định về việc xây dựng kế hoạch phát triển kinh tế - xã hội, dự toán ngân sách nhà nước năm sau.

Directive 71 - [http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=2&\\_page=1&mode=detail&document\\_id=200619](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=2&_page=1&mode=detail&document_id=200619)

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: The documents are posted in the Government e-Portal on 29/7/2020  
[http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=2&\\_page=1&mode=detail&document\\_id=200619](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=2&_page=1&mode=detail&document_id=200619)

PBS-4. If the PBS is published, what is the URL or weblink of the PBS?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

[http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=2&\\_page=1&mode=detail&document\\_id=200619](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=2&_page=1&mode=detail&document_id=200619)

Source:

[http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=2&\\_page=1&mode=detail&document\\_id=200619](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=2&_page=1&mode=detail&document_id=200619)

Comment:

<http://baochinhphu.vn/Chi-dao-quyet-dinh-cua-Chinh-phu-Thu-tuong-Chinh-phu/Chi-thi-ve-xay-dung-Ke-hoach-phat-trien-KTXH-va-Du-toan-NSNN-nam-2021/402392.vgp>

[http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=2&\\_page=1&mode=detail&document\\_id=200619](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=2&_page=1&mode=detail&document_id=200619)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-5. If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) or HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the PBS is not publicly available, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:

[http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=2&\\_page=1&mode=detail&document\\_id=200619](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=2&_page=1&mode=detail&document_id=200619)

Comment:

the document is published in PDF format. not in word or excel for numerical data.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-6a. If the PBS is not publicly available, is it still produced?

*If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy*

(and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-6b. If you selected option "c" or "d" in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

PBS-7. If the PBS is produced, please write the full title of the PBS.

For example, a title for the Pre-Budget Statement could be "Proposed 2021 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2020/21."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Directive no 31/CT-TTg / Instruction for socio-economic development plan and state budget of 2021.

Source:

[http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=2&\\_page=1&mode=detail&document\\_id=200619](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=2&_page=1&mode=detail&document_id=200619)

Comment:

Directive/ Instruction for socio-economic development plan and state budget of 2021.

CHỈ THỊ VỀ XÂY DỰNG KẾ HOẠCH PHÁT TRIỂN KINH TẾ - XÃ HỘI VÀ DỰ TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2021

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

PBS-8. Is there a "citizens version" of the PBS?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

Answer:  
b. No

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:  
2021

Source:

EBP was submitted to the National Assembly on 26 Oct 2020

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/bcnsnnhn9/bcnsnnhn\\_chitiet2?dDocName=MOFUCM184313&\\_afLoop=5792473905599941#%40%3F\\_afLoop%3D5792473905599941%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D8kzm09kfm\\_91](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/bcnsnnhn9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afLoop=5792473905599941#%40%3F_afLoop%3D5792473905599941%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D8kzm09kfm_91)

Comment:

the EBP was submitted before the National Assembly discussed and approved the budget

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: The Government submitted the EBP to the National Assembly on 19/10/2020 and the MOF published the documents in 26/10/2020 during the NA debates of the EBP. [https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/I/tin-bo-tai-chinh?](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/I/tin-bo-tai-chinh?)

dDocName=MOFUCM184313&dID=208880

EBP-1b. When is the EBP submitted to the legislature for consideration?

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:

26/10/2020

Source:

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/slt/bcnsnnh9/bcnsnnh\\_chitiet2?](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/slt/bcnsnnh9/bcnsnnh_chitiet2?dDocName=MOFUCM184313&afrLoop=5812626757999547#%40%3F_afrLoop%3D5812626757999547%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D2h33xcp6_301)

[dDocName=MOFUCM184313&afrLoop=5812626757999547#%40%3F\\_afrLoop%3D5812626757999547%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D2h33xcp6\\_301](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/slt/bcnsnnh9/bcnsnnh_chitiet2?dDocName=MOFUCM184313&afrLoop=5812626757999547#%40%3F_afrLoop%3D5812626757999547%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D2h33xcp6_301)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The Government submitted the EBP to the National Assembly on 15/10/2020 and the MOF published the documents in 26/10/2020  
[https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM184313&dID=208880](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM184313&dID=208880)

EBP-2. When is the EBP made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.*

*The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.*

*The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:*

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

Answer:

b. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature

Source:

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/slt/bcnsnnh9/bcnsnnh\\_chitiet2?](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/slt/bcnsnnh9/bcnsnnh_chitiet2?dDocName=MOFUCM184313&afrLoop=5812626757999547#%40%3F_afrLoop%3D5812626757999547%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D2h33xcp6_301)

[dDocName=MOFUCM184313&afrLoop=5812626757999547#%40%3F\\_afrLoop%3D5812626757999547%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D2h33xcp6\\_301](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/slt/bcnsnnh9/bcnsnnh_chitiet2?dDocName=MOFUCM184313&afrLoop=5812626757999547#%40%3F_afrLoop%3D5812626757999547%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D2h33xcp6_301)

Comment:

EBP was submitted on 26/10/2020 and the budget year start 1/1/2021

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: The EBP was posted in the MOF e-Portal on 26/10/2020. The 2021 budget was enacted by the National Assembly on 12/11/2020.  
[https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM184313&dID=208880](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM184313&dID=208880) <https://quochoi.vn/pages/tim-kiem.aspx?ItemID=50266>

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.*

Answer:  
26/10/2020

Source:  
[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/bcnsnnhn9/bcnsnnhn\\_chitiet?dDocName=MOFUCM184313&\\_afrLoop=5812626757999547#%40%3F\\_afrLoop%3D5812626757999547%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D2h33xcpp6\\_301](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/bcnsnnhn9/bcnsnnhn_chitiet?dDocName=MOFUCM184313&_afrLoop=5812626757999547#%40%3F_afrLoop%3D5812626757999547%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D2h33xcpp6_301)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: [https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM184313&dID=208880](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM184313&dID=208880)

EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:  
EPB is published on website of ministry of finance. dated 26/10/2020  
Dự toán NSNN năm 2021 Chính phủ trình Quốc hội  
26/10/2020 14:39:17

Source:  
[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/bcnsnnhn9/bcnsnnhn\\_chitiet?dDocName=MOFUCM184313&\\_afrLoop=5812626757999547#%40%3F\\_afrLoop%3D5812626757999547%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D2h33xcpp6\\_301](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/bcnsnnhn9/bcnsnnhn_chitiet?dDocName=MOFUCM184313&_afrLoop=5812626757999547#%40%3F_afrLoop%3D5812626757999547%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D2h33xcpp6_301)

Comment:  
National Assembly approved state budget 2020 on 12 Nov. 2020  
<http://quochoi.vn/tintuc/pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=49853>



Peer Reviewer  
Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The date of EBP disclosure is determined as the date that the EBP is posted in the MOF e-Portal

[https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM184313&dID=208880](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM184313&dID=208880)

EBP-4. If the EBP is published, what is the URL or weblink of the EBP?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.*

Answer:

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/bcnsnnhn9/bcnsnnhn\\_chitiet?dDocName=MOFUCM184313&\\_afrLoop=5812626757999547#%40%3F\\_afrLoop%3D5812626757999547%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D2h33xcp6\\_301](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/bcnsnnhn9/bcnsnnhn_chitiet?dDocName=MOFUCM184313&_afrLoop=5812626757999547#%40%3F_afrLoop%3D5812626757999547%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D2h33xcp6_301)

Source:

Ministry of Finance website

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The MOF implemented the project on "upgrading of the MOF e-Portal", please update the new link

[https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM184313&dID=208880](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM184313&dID=208880)

EBP-5. If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the EBP is not publicly available, therefore its machine readability cannot be assessed.*

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/bcnsnnhn9/bcnsnnhn\\_chitiet?dDocName=MOFUCM184313&\\_afrLoop=5812626757999547#%40%3F\\_afrLoop%3D5812626757999547%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D2h33xcp6\\_301](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/bcnsnnhn9/bcnsnnhn_chitiet?dDocName=MOFUCM184313&_afrLoop=5812626757999547#%40%3F_afrLoop%3D5812626757999547%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D2h33xcp6_301)

Comment:

files are published in documents and excel

Peer Reviewer  
Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: [https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM184313&dID=208880](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM184313&dID=208880)

EBP-6a. If the EBP is not publicly available, is it still produced?

*If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6b. If you selected option "c" or "d" in question EBP-6a, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EBP-7. If the EBP is produced, please write the full title of the EBP.

*For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2020-21, produced by the Ministry of Finance, Planning and Economic Development."*

*If there are any supporting documents to the EBP, please enter their full titles in the comment box below.*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Dự toán NSNN năm 2021 Chính phủ trình Quốc hội

Source:

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slinsn/sltn/bcnsnnhn9/bcnsnnhn\\_chitiet?dDocName=MOFUCM184313&\\_afLoop=5812626757999547#%40%3F\\_afLoop%3D5812626757999547%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D2h33xcpp6\\_301](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slinsn/sltn/bcnsnnhn9/bcnsnnhn_chitiet?dDocName=MOFUCM184313&_afLoop=5812626757999547#%40%3F_afLoop%3D5812626757999547%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D2h33xcpp6_301)

Comment:

English translation - Executive Budget Proposal of 2021 to National Assembly

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: [https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM184313&dID=208880](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM184313&dID=208880)

EBP-8. Is there a "citizens version" of the EBP?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:*

<https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

a. Yes

Source:

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slinsn/bcnsndccd/bcnsndccd\\_chitiet?dDocName=MOFUCM185258&\\_afLoop=5813639199781740#%40%3F\\_afLoop%3D5813639199781740%26dDocName%3DMOFUCM185258%26\\_adf.ctrl-state%3D2h33xcpp6\\_388](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slinsn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM185258&_afLoop=5813639199781740#%40%3F_afLoop%3D5813639199781740%26dDocName%3DMOFUCM185258%26_adf.ctrl-state%3D2h33xcpp6_388)

Comment:

the Citizen Budget for EBP was developed and published on 10/11/2020, before the National Assembly approved the budget on 12/11/2020

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: [https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM185258&dID=7832](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM185258&dID=7832)

EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:  
2021

Source:

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/dutoan?\\_afLoop=5814156571961015#%40%3F\\_afLoop%3D5814156571961015%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3D2h33xcpp6\\_519](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/dutoan?_afLoop=5814156571961015#%40%3F_afLoop%3D5814156571961015%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D2h33xcpp6_519)

Comment:

the Ministry of Finance website published EB on 4/12/2020 before the start of financial year

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: [https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM186698&dID=208883](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM186698&dID=208883)

EB-1b. When was the EB approved (enacted) by the legislature?

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:  
12/11/2020

Source:

National Assembly News on approval of state budget 2021 on 12/11/2020:  
<http://quochoi.vn/tintuc/pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=49853>

Comment:

the Ministry of Finance website published EB on 4/12/2020 before the start of financial year

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The National Assembly enacted the budget on 12/11/2020

EB-2. When is the EB made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies.*

Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

Answer:

b. Between two weeks and six weeks after the budget has been enacted

Source:

the budget was approved on 12/11/2020 while EB was published on 4/12/2020

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/duoan/sltm\\_dutoan\\_chitiet?](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/duoan/sltm_dutoan_chitiet?dDocName=MOFUCM186698&dID=198978&_afrLoop=5814182674995595#%40%3FdID%3D198978%26_afrLoop%3D5814182674995595%26dDocName%3DMOFUCM186698%26_adf.ctrl-state%3D2h33xcpp6_560)

[dDocName=MOFUCM186698&dID=198978&\\_afrLoop=5814182674995595#%40%3FdID%3D198978%26\\_afrLoop%3D5814182674995595%26dDocName%3DMOFUCM186698%26\\_adf.ctrl-state%3D2h33xcpp6\\_560](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/duoan/sltm_dutoan_chitiet?dDocName=MOFUCM186698&dID=198978&_afrLoop=5814182674995595#%40%3FdID%3D198978%26_afrLoop%3D5814182674995595%26dDocName%3DMOFUCM186698%26_adf.ctrl-state%3D2h33xcpp6_560)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: [https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM186698&dID=208883](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM186698&dID=208883)

EB-3a. If the EB is published, what is the date of publication of the EB?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:

4/12/2020

Source:

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/duoan/sltm\\_dutoan\\_chitiet?](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/duoan/sltm_dutoan_chitiet?dDocName=MOFUCM186698&dID=198978&_afrLoop=5814182674995595#%40%3FdID%3D198978%26_afrLoop%3D5814182674995595%26dDocName%3DMOFUCM186698%26_adf.ctrl-state%3D2h33xcpp6_560)

[dDocName=MOFUCM186698&dID=198978&\\_afrLoop=5814182674995595#%40%3FdID%3D198978%26\\_afrLoop%3D5814182674995595%26dDocName%3DMOFUCM186698%26\\_adf.ctrl-state%3D2h33xcpp6\\_560](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/duoan/sltm_dutoan_chitiet?dDocName=MOFUCM186698&dID=198978&_afrLoop=5814182674995595#%40%3FdID%3D198978%26_afrLoop%3D5814182674995595%26dDocName%3DMOFUCM186698%26_adf.ctrl-state%3D2h33xcpp6_560)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: [https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM186698&dID=208883](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM186698&dID=208883)

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

The date of publish was displayed on the website of Ministry of Finance on 4 Dec. 2020

Source:

https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltndutoan/sltndutoan\_chitiet?  
dDocName=MOFUCM186698&dID=198978&\_afrLoop=5814182674995595#%40%3FdID%3D198978%26\_afrLoop%3D5814182674995595%26dDocName%3  
DMOFUCM186698%26\_adf.ctrl-state%3D2h33xcpp6\_560

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: https://mof.gov.vn/webcenter/portal/TVBTC/pages\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM186698&dID=208883

EB-4. If the EB is published, what is the URL or weblink of the EB?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltndutoan/sltndutoan\_chitiet?  
dDocName=MOFUCM186698&dID=198978&\_afrLoop=5814182674995595#%40%3FdID%3D198978%26\_afrLoop%3D5814182674995595%26dDocName%3  
DMOFUCM186698%26\_adf.ctrl-state%3D2h33xcpp6\_560

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The MOF implemented the project on "upgrading of the MOF e-Portal", please update the new link  
https://mof.gov.vn/webcenter/portal/TVBTC/pages\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM186698&dID=208883

IBP Comment

Many thanks to the government for updating all relevant links to budget documents.

EB-5. If the EB is published, are the numerical data contained in the EB available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the EB is not publicly available, therefore its machine readability cannot be assessed.*

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltndutoan/sltndutoan\_chitiet?  
dDocName=MOFUCM186698&dID=198978&\_afrLoop=5814182674995595#%40%3FdID%3D198978%26\_afrLoop%3D5814182674995595%26dDocName%3  
DMOFUCM186698%26\_adf.ctrl-state%3D2h33xcpp6\_560

Comment:

Numeric File is in excel

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: [https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM186698&dID=208883](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM186698&dID=208883)

EB-6a. If the EB is not publicly available, is it still produced?

*If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Approved budget is publicly available.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

EB-6b. If you selected option "c" or "d" in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer  
Opinion:

Government Reviewer

Opinion:

EB-7. If the EB is produced, please write the full title of the EB.

*For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Năm 2021 Dự toán NSNN năm 2021

Source:

State Budget Estimates for 2021

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/sltn/duotoan?\\_afrLoop=5814608431631055](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/sltn/duotoan?_afrLoop=5814608431631055)

Comment:

Peer Reviewer

Opinion: Agree

Comments: Exact name: Dự toán NSNN năm 2021 ( State Budget Estimation for 2021)

Government Reviewer

Opinion: Agree

Comments: [https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM186696&dID=7227](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM186696&dID=7227)

EB-8. Is there a "citizens version" of the EB?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

Answer:

a. Yes

Source:

Citizen budget of EB 2021 was published on 24 /12/2020.

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/bcnsndccd/bcnsndccd\\_chitiet?dDocName=MOFUCM187767&\\_afrLoop=5814776143184411#%40%3F\\_afrLoop%3D5814776143184411%26dDocName%3DMOFUCM187767%26\\_adf.ctrl-state%3D2h33xcp6\\_770](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM187767&_afrLoop=5814776143184411#%40%3F_afrLoop%3D5814776143184411%26dDocName%3DMOFUCM187767%26_adf.ctrl-state%3D2h33xcp6_770)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: [https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM187767&dID=7728](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM187767&dID=7728)



CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer:  
2021

Source:

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnndccd/bcnsnndccd\\_chitiet?](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnndccd/bcnsnndccd_chitiet?dDocName=MOFUCM187767&_afrLoop=5814776143184411#%40%3F_afrLoop%3D5814776143184411%26dDocName%3DMOFUCM187767%26_adf.ctrl-state%3D2h33xcp6_770)

[dDocName=MOFUCM187767&\\_afrLoop=5814776143184411#%40%3F\\_afrLoop%3D5814776143184411%26dDocName%3DMOFUCM187767%26\\_adf.ctrl-state%3D2h33xcp6\\_770](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnndccd/bcnsnndccd_chitiet?dDocName=MOFUCM187767&_afrLoop=5814776143184411#%40%3F_afrLoop%3D5814776143184411%26dDocName%3DMOFUCM187767%26_adf.ctrl-state%3D2h33xcp6_770)

Comment:

CB of EB was published on 21/12/2020 before the financial year starts

Peer Reviewer

Opinion: Agree

Comments: CB of EB was published on 24/12/2020, not 21/12/2020 as mentioned in the above comment part. See the link below for the published date: [https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/lvtc/ngan-sach-nha-nuoc/bao-cau-nsnn-danh-cho-cong-dan](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc/bao-cau-nsnn-danh-cho-cong-dan)

Government Reviewer

Opinion: Agree

Comments: The 2021 Citizens' budget was produced for the 2021 State budget proposal submitted by the Government to the National Assembly and the 2021 enacted budget

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

Answer:

e. Not applicable (the document is publicly available)

Source:

CB of EB was published on 21/12/2020 before the financial year starts

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnndccd/bcnsnndccd\\_chitiet?](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnndccd/bcnsnndccd_chitiet?dDocName=MOFUCM187767&_afrLoop=5814776143184411#%40%3F_afrLoop%3D5814776143184411%26dDocName%3DMOFUCM187767%26_adf.ctrl-state%3D2h33xcp6_770)

[dDocName=MOFUCM187767&\\_afrLoop=5814776143184411#%40%3F\\_afrLoop%3D5814776143184411%26dDocName%3DMOFUCM187767%26\\_adf.ctrl-state%3D2h33xcp6\\_770](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnndccd/bcnsnndccd_chitiet?dDocName=MOFUCM187767&_afrLoop=5814776143184411#%40%3F_afrLoop%3D5814776143184411%26dDocName%3DMOFUCM187767%26_adf.ctrl-state%3D2h33xcp6_770)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: CB was prepared and published in the MOF e-Portal with 2 documents: (1) The 2021 State budget proposal submitted by the Government to the National Assembly (published on 10/11/2020) [https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM185258&dID=7832](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM185258&dID=7832) và (2) The 2021 enacted State budget (published on 24/12/2020) [https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM187767&dID=7728](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM187767&dID=7728)

CB-2b. If you selected option "c" or "d" in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

CB-3a. If the CB is published, what is the date of publication of the CB?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

*If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its dates of publication.*

Answer:

24/12/2020

Source:

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/bcnsnndccd/bcnsnndccd\\_chitiet?dDocName=MOFUCM187767&\\_afrLoop=5814776143184411#%40%3F\\_afrLoop%3D5814776143184411%26dDocName%3DMOFUCM187767%26\\_adf.ctrl-state%3D2h33xcp6\\_770](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/bcnsnndccd/bcnsnndccd_chitiet?dDocName=MOFUCM187767&_afrLoop=5814776143184411#%40%3F_afrLoop%3D5814776143184411%26dDocName%3DMOFUCM187767%26_adf.ctrl-state%3D2h33xcp6_770)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The CB for 2021 budget proposal was published on 10/11/2020. The CB for 2021 enacted budget was published on 24/12/2020

[https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM185258&dID=7832](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM185258&dID=7832)

[https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM187767&dID=7728](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM187767&dID=7728)

CB-3b. In the box below, please explain how you determined the date of publication of the CB.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

The date of published of was identified on the website of Ministry of Finance

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: CB publication date is the date the Ministry of Finance publishes the CB on the Ministry of Finance Portal

CB-4. If the CB is published, what is the URL or weblink of the CB?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

*If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its URL or weblink.*

Answer:

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd\\_chitiet?dDocName=MOFUCM187767&\\_afrlLoop=5814776143184411#%40%3F\\_afrlLoop%3D5814776143184411%26dDocName%3DMOFUCM187767%26\\_adf.ctrl-state%3D2h33xcpp6\\_770](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM187767&_afrlLoop=5814776143184411#%40%3F_afrlLoop%3D5814776143184411%26dDocName%3DMOFUCM187767%26_adf.ctrl-state%3D2h33xcpp6_770)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The MOF implemented the project on "upgrading of the MOF e-Portal", please update the new link The CB for 2021 State budget proposal [https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM185258&dID=7832](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM185258&dID=7832) The CB for 2021 enacted State budget [https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM187767&dID=7728](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM187767&dID=7728)

CB-5. If the CB is produced, please write the full title of the CB.

*For example, a title for the Citizens Budget could be "Budget 2020 People's Guide" or "2021 Proposed Budget in Brief: A People's Budget Publication."*

*If the document is not produced at all, researchers should mark this question "n/a."*

*If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.*

Answer:

Dự toán NSNN năm 2021 đã được Quốc hội quyết định

Source:

The State budget plan for the year 2021 has been approved by National Assembly

Comment:

Peer Reviewer

Opinion: Agree

Comments: Exact name: Báo cáo NSNN dành cho công dân /Dự toán NSNN năm 2021 đã được Quốc hội Quyết định (CB/The State budget plan for the year 2021 has been approved by National Assembly)

Government Reviewer

Opinion: Disagree

Suggested Answer: The CB for 2021 State budget proposal submitted to the national Assembly

[https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM185258&dID=7832](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM185258&dID=7832) The CB for 2021 enacted State budget [https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM187767&dID=7728](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM187767&dID=7728)

IBP Comment

Mnay thanks to the reviewers for their additional comments.

CB-6. If the CB is produced, please indicate which budget document it corresponds to.

*If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.*

Answer:

CB is available for EBP and Enacted budget

Source:

CB for EB [https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd\\_chitiet?dDocName=MOFUCM187767&\\_afrLoop=5814776143184411#%40%3F\\_afrLoop%3D5814776143184411%26dDocName%3DMOFUCM187767%26\\_adf.ctrl-state%3D2h33xcp6\\_770](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM187767&_afrLoop=5814776143184411#%40%3F_afrLoop%3D5814776143184411%26dDocName%3DMOFUCM187767%26_adf.ctrl-state%3D2h33xcp6_770)

CB for EBP [https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd\\_chitiet?dDocName=MOFUCM185258&\\_afrLoop=5815093728372695](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM185258&_afrLoop=5815093728372695)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The CB for 2021 State budget proposal submitted to the national Assembly (EBP 2021)

[https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM185258&dID=7832](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM185258&dID=7832) The CB for 2021 enacted State budget (EB 2021) [https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM187767&dID=7728](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM187767&dID=7728)

IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

2020

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/slnn/sltn/slqt9?](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/slnn/sltn/slqt9?_afriLoop=5853963951574768#%40%3F_afriLoop%3D5853963951574768%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D4fw7merk_314)

[\\_afriLoop=5853963951574768#%40%3F\\_afriLoop%3D5853963951574768%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3D4fw7merk\\_314](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/slnn/sltn/slqt9?_afriLoop=5853963951574768#%40%3F_afriLoop%3D5853963951574768%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D4fw7merk_314)

Comment:

Ministry of Finance published IYR of quarter I, 6 months and 9 months of 2020

Peer Reviewer

Opinion: Agree

Comments: At the time to undertake the peer review, besides the publication of IYR of the quarter I, 6 months and 9 months of 2020, the Ministry of Finance published the Report on State Budget performance results assessment for 2020.

Government Reviewer

Opinion: Agree

Comments: Fiscal year 2020

IYRs-2. When are the IYRs made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.*

Answer:

b. At least every quarter, and within one month of the period covered

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/slnn/sltn/slqt9?](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/slnn/sltn/slqt9?_afriLoop=5853963951574768#%40%3F_afriLoop%3D5853963951574768%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D4fw7merk_314)

[\\_afriLoop=5853963951574768#%40%3F\\_afriLoop%3D5853963951574768%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3D4fw7merk\\_314](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/slnn/sltn/slqt9?_afriLoop=5853963951574768#%40%3F_afriLoop%3D5853963951574768%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D4fw7merk_314)

Comment:

IYR Quarter 1: published on 1/4/2020

IYR 6 months (quarter 2) : 10/7/2020

IYR 9months (quarter 3): 6/10/2020

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Please update the link: State budget execution report for Q1, 2020, published on 01/4/2020

[https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM174953&dID=208889](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM174953&dID=208889) State budget execution report for

first half of 2020, published on 10/7/2020 [https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM179155&dID=208890)

[dDocName=MOFUCM179155&dID=208890](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM179155&dID=208890) State budget execution report for first 9 months of 2020, published on 06/10/2020

[https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM182849&dID=8987](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM182849&dID=8987) State budget estimated actual for

2020 published on 10/12/2020 [https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM186882&dID=208867)

[dDocName=%3FdDocName%3DMOFUCM186882&dID=208867](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM186882&dID=208867)

IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?

Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2020 should be entered as 05 September 2020. If the document is not published or not produced, please mark this question "n/a."

Answer:

IYR Quarter 1: published on 1/4/2020

IYR 6 months (quarter 2) : 10/7/2020

IYR 9months (quarter 3): 6/10/2020

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slqt9?](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slqt9?_afLoop=5853963951574768#%40%3F_afLoop%3D5853963951574768%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D4fw7merk314)

[\\_afLoop=5853963951574768#%40%3F\\_afLoop%3D5853963951574768%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3D4fw7merk314](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slqt9?_afLoop=5853963951574768#%40%3F_afLoop%3D5853963951574768%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D4fw7merk314)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: State budget execution report for Q1, 2020, published on 01/4/2020 [https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM174953&dID=208889](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM174953&dID=208889) State budget execution report for first half of 2020, published on 10/7/2020

[https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM179155&dID=208890](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM179155&dID=208890) State budget execution report for first 9 months of 2020, published on 06/10/2020 [https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM182849&dID=8987](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM182849&dID=8987) State budget estimated actual for 2020, published on 10/12/2020

[https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM182849&dID=8987](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM182849&dID=8987) State budget estimated actual for 2020, published on 10/12/2020

[https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM186882&dID=208867](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM186882&dID=208867)

[https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM186882&dID=208867](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM186882&dID=208867)

IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

the date is shown and published on the website of Ministry of Finance

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slqt9?](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slqt9?_afLoop=5853963951574768#%40%3F_afLoop%3D5853963951574768%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D4fw7merk314)

[\\_afLoop=5853963951574768#%40%3F\\_afLoop%3D5853963951574768%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3D4fw7merk314](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slqt9?_afLoop=5853963951574768#%40%3F_afLoop%3D5853963951574768%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D4fw7merk314)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: All quarterly reports are published in the MOF e-Portal State budget execution report for Q1, 2020

[https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM174953&dID=208889](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM174953&dID=208889) State budget execution report for first half of 2020 [https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM179155&dID=208890](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM179155&dID=208890) State budget execution report for first 9 months of 2020 [https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM182849&dID=8987](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM182849&dID=8987) State budget estimated actual for 2020, published on 10/12/2020

[https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM182849&dID=8987](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM182849&dID=8987) State budget estimated actual for 2020, published on 10/12/2020

[https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM186882&dID=208867](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM186882&dID=208867)

[https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM186882&dID=208867](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM186882&dID=208867)

IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.*

*If the document is not published at all, researchers should leave this question blank.*

Answer:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9?\\_afLoop=5853963951574768#%40%3F\\_afLoop%3D5853963951574768%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3D4fw7merk\\_v\\_314](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9?_afLoop=5853963951574768#%40%3F_afLoop%3D5853963951574768%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D4fw7merk_v_314)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The MOF implemented the project on "upgrading of the MOF e-Portal", please update the new link State budget execution report for Q1, 2020 [https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM174953&dID=208889](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM174953&dID=208889) State budget execution report for first half of 2020 [https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM179155&dID=208890](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM179155&dID=208890) State budget execution report for first 9 months of 2020 [https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM182849&dID=8987](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM182849&dID=8987) State budget estimated actual for 2020, published on 10/12/2020 [https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM186882&dID=208867](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM186882&dID=208867)

IYRs-5. If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the IYRs are not publicly available, therefore their machine readability cannot be assessed.*

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

IYR Quarter 1 2020 [https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9/slqt\\_chitiet6?dDocName=MOFUCM174953&\\_afLoop=5854333351110793#%40%3F\\_afLoop%3D5854333351110793%26dDocName%3DMOFUCM174953%26\\_adf.ctrl-state%3D4fw7merk\\_v\\_362](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9/slqt_chitiet6?dDocName=MOFUCM174953&_afLoop=5854333351110793#%40%3F_afLoop%3D5854333351110793%26dDocName%3DMOFUCM174953%26_adf.ctrl-state%3D4fw7merk_v_362)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: State budget execution report for Q1, 2020 [https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM174953&dID=208889](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM174953&dID=208889) State budget execution report for first half of 2020 [https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM179155&dID=208890](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM179155&dID=208890) State budget execution report for first 9 months of 2020 [https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM182849&dID=8987](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM182849&dID=8987) State budget estimated actual for 2020, published on 10/12/2020 [https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM186882&dID=208867](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM186882&dID=208867)

IYRs-6a. If the IYRs are not publicly available, are they still produced?

*If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

*For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2020."*



If In-Year Reports are not produced at all, researchers should mark this question "n/a."

Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer:

Báo cáo tình hình thực hiện NSNN quý I năm 2020

Source:

State budget data of the first quarter in 2020

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/sltn/slqt9/slqt\\_chitiet6?](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/sltn/slqt9/slqt_chitiet6?dDocName=MOFUCM174953&_afLoop=5854498691551903#%40%3F_afLoop%3D5854498691551903%26dDocName%3DMOFUCM174953%26_adf.ctrl-state%3D4fw7merk_v_647)

[dDocName=MOFUCM174953&\\_afLoop=5854498691551903#%40%3F\\_afLoop%3D5854498691551903%26dDocName%3DMOFUCM174953%26\\_adf.ctrl-state%3D4fw7merk\\_v\\_647](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/sltn/slqt9/slqt_chitiet6?dDocName=MOFUCM174953&_afLoop=5854498691551903#%40%3F_afLoop%3D5854498691551903%26dDocName%3DMOFUCM174953%26_adf.ctrl-state%3D4fw7merk_v_647)

Comment:

Peer Reviewer

Opinion: Agree

Comments: Full title of the IYRs: Báo cáo tình hình thực hiện NSNN quý I năm 2020 (State Budget Performance Status Report for the first Quarter of 2020) Báo cáo tình hình thực hiện NSNN 6 tháng đầu năm 2020 (State Budget Performance Status Report for the first 6 months of 2020) Báo cáo tình hình thực hiện NSNN 9 tháng đầu năm 2020 (State Budget Performance Status Report for the 9 months of 2020)

Government Reviewer

Opinion: Disagree

Suggested Answer: State budget execution report for Q1, 2020 [https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM174953&dID=208889)

[dDocName=MOFUCM174953&dID=208889](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM174953&dID=208889) State budget execution report for first half of 2020

[https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM179155&dID=208890](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM179155&dID=208890) State budget execution report for

first 9 months of 2020 [https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM182849&dID=8987](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM182849&dID=8987) State budget

estimated actual for 2020 (first estimates) [https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM186882&dID=208867)

[dDocName=%3FdDocName%3DMOFUCM186882&dID=208867](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM186882&dID=208867)

IYRs-8. Is there a "citizens version" of the IYRs?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: There is no citizen version of IYRs

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

2020

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9/slqt\\_chitiet6?dDocName=MOFUCM179155&\\_afrLoop=5854545972644567#%40%3F\\_afrLoop%3D5854545972644567%26dDocName%3DMOFUCM179155%26\\_adf.ctrl-state%3D4fw7merk734](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9/slqt_chitiet6?dDocName=MOFUCM179155&_afrLoop=5854545972644567#%40%3F_afrLoop%3D5854545972644567%26dDocName%3DMOFUCM179155%26_adf.ctrl-state%3D4fw7merk734)

Comment:

6 months report can be considered to be MTR. it include Actual vs. budget of the year and compared to FY-1 Forecast of remaining FY.  
Macro-economic figures  
New policies and changes.  
Numeric table with comparisons of period and FY.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The fiscal year covered by the MYR is 2020

MYR-2. When is the MYR made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.*

Answer:

d. The MYR is not released to the public, or is released more than three months after the midpoint

Source:

Comment:

the 6 months - MYR is published on 10/7/2020

Peer Reviewer

Opinion:

Comments: No answer from the researcher, but the peer reviewer's answer is A (Six weeks or less after the midpoint), because MYR was published on 10/07/2020.

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: Vietnam published the mid-year State budget execution report in 2020, including narrative and data tables, providing comparison of 6 month outturns and original budget and year-over-year comparison; however, the report does not provide forward-looking projection for the remaining part of the year in terms of macroeconomic conditions, revenues, expenditures. The State budget execution information for 2020 (estimated revenue, expenditure, macroeconomic variables for the whole year) is published in October 2020 together with the 2021 State budget proposal submitted by the Government to the National Assembly.

IBP Comment

Many thanks to the reviewers for their comments. At the time of review, there was an error/glitch where peer and government were unable to see

researcher's response selection. The answer selection remains D - MYR is not publicly available. The six month socio-economic report does not qualify for a mid-year review as it lacks revised and updated estimates for the remaining six months and forward looking macro-economic estimates.

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:

NA

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

N/A

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

MYR-4. If the MYR is published, what is the URL or weblink of the MYR?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

N/A

Source:

https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/slnsn/sltn/slqt9/slqt\_chitiet6?  
dDocName=MOFUCM179155&\_afrLoop=5941778285516863#%40%3F\_afrLoop%3D5941778285516863%26dDocName%3DMOFUCM179155%26\_adf.ctrl-  
state%3Dzeqkk31ya\_205

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Vietnam published the mid-year State budget execution report in 2020, including narrative and data tables, providing comparison of 6 month outturns and original budget and year-over-year comparison; however, the report does not provide forward-looking projection for the remaining part of the year in terms of macroeconomic conditions, revenues, expenditures. 2020 mid-year State budget execution report

https://mof.gov.vn/webcenter/portal/btcvn/pages\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM179155&dID=208890

IBP Comment

IBP agrees with government reviewer - thank you.

MYR-5. If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the MYR is not publicly available, therefore its machine readability cannot be assessed.*

Answer:

d. Not applicable

Source:

https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/slnsn/sltn/slqt9/slqt\_chitiet6?  
dDocName=MOFUCM179155&\_afrLoop=5941778285516863#%40%3F\_afrLoop%3D5941778285516863%26dDocName%3DMOFUCM179155%26\_adf.ctrl-  
state%3Dzeqkk31ya\_205

Comment:

the report file in doc. and numeric table is in excel.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: Vietnam published the mid-year State budget execution report in 2020, including narrative and data tables, providing comparison of 6 month outturns and original budget and year-over-year comparison; however, the report does not provide forward-looking projection for the remaining part of the year in terms of macroeconomic conditions, revenues, expenditures. 2020 mid-year State budget execution report

https://mof.gov.vn/webcenter/portal/btcvn/pages\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM179155&dID=208890

IBP Comment

IBP agrees with government reviewer. See indicator MYR-2 for more.

MYR-6a. If the MYR is not publicly available, is it still produced?

*If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.*

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

d. Not produced at all

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable (the document is publicly available)

Government Reviewer

Opinion: Agree

Comments: Vietnam published the mid-year State budget execution report in 2020, including narrative and data tables, providing comparison of 6 month outturns and original budget and year-over-year comparison; however, the report does not provide forward-looking projection for the remaining part of the year in terms of macroeconomic conditions, revenues, expenditures. 2020 mid-year State budget execution report

[https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM179155&dID=208890](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM179155&dID=208890)

IBP Comment

IBP agrees with response that the Mid-year review is 'not produced'. Please see MYR-2 for more.

MYR-6b. If you selected option "c" or "d" in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

MYR-7. If the MYR is produced, please write the full title of the MYR.

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2019/20" or "Mid-Year Report on the 2020 National Budget."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:  
NA

Source:

There is a six month report 'Báo cáo tình hình thực hiện NSNN 6 tháng đầu năm 2020' but it does not qualify as Mid-year review.

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9/slqt\\_chitiet6?](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9/slqt_chitiet6?dDocName=MOFUCM179155&_afLoop=5941778285516863#%40%3F_afLoop%3D5941778285516863%26dDocName%3DMOFUCM179155%26_adf.ctrl-state%3Dzeqk31ya_205)

[dDocName=MOFUCM179155&\\_afLoop=5941778285516863#%40%3F\\_afLoop%3D5941778285516863%26dDocName%3DMOFUCM179155%26\\_adf.ctrl-state%3Dzeqk31ya\\_205](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM179155&dID=208890)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Vietnam published the mid-year State budget execution report in 2020, including narrative and data tables, providing comparison of 6 month outturns and original budget and year-over-year comparison; however, the report does not provide forward-looking projection for the remaining part of the year in terms of macroeconomic conditions, revenues, expenditures. 2020 mid-year State budget execution report [https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM179155&dID=208890](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM179155&dID=208890)

IBP Comment

Many thanks to the reviewers. IBP revised main response to 'Not Applicable' as the Mid-year review status remains 'Not Produced'. Please see MYR-2 for more.

MYR-8. Is there a "citizens version" of the MYR?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

Answer:  
b. No

Source:

Comment:

MYR is not made into Citizen Budget

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:  
2019

Source:

[https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM177641&dID=15269](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM177641&dID=15269)

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/sltnsn/sltn/quyettoan?collectionID=22026485579035200&\\_afLoop=5943418564755777#%40%3F\\_afLoop%3D5943418564755777%26centerWidth%3D100%2525%26collectionID%3D22026485579035200%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3D144fffjdu1\\_4](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/sltnsn/sltn/quyettoan?collectionID=22026485579035200&_afLoop=5943418564755777#%40%3F_afLoop%3D5943418564755777%26centerWidth%3D100%2525%26collectionID%3D22026485579035200%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D144fffjdu1_4)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Fiscal year 2019

Researcher Response

agree.

YER-2. When is the YER made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.*

Answer:

a. Six months or less after the end of the budget year

Source:

[https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM177641&dID=15269](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM177641&dID=15269)

Comment:

the year end report of 2019 published on website of Ministry of Finance on 4 June 2020.

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Six months or less after the end of the budget year

Comments: The Ministry of Finance published the State Budget Performance Result Report 2019 (supplement report) on 4 June 2020, which means that answer A (Six months or less after the end of the budget year). However, the State Budget Final Account Report 2019 was published on 20 August 2021 which means after 18 months since the end of the budget year as regulated in the State Budget Law.

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Six months or less after the end of the budget year

Comments: The supplementary report on State budget outturn for fiscal year 2019 (2nd estimates) is published on 04/6/2020.

IBP Comment

Many thanks to the reviewers. Answer choice is revised to A.

YER-3a. If the YER is published, what is the date of publication of the YER?

Note that the date of publication is not necessarily the same date that is printed on the document.  
Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:  
4/6/2020

Source:  
[https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM177641&dID=15269](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM177641&dID=15269)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

YER-3b. In the box below, please explain how you determined the date of publication of the YER.

If the document is not published at all, researchers should mark this question "n/a."

Answer:  
Ministry of Finance post published date

Source:  
[https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM177641&dID=15269](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM177641&dID=15269)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer: refer to the date of posting in the MOF e-Portal

YER-4. If the YER is published, what is the URL or weblink of the YER?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:  
[https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM177641&dID=15269](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM177641&dID=15269)

Source:

Comment:

Peer Reviewer



Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The MOF implemented the project on "upgrading of the MOF e-Portal", please update the new link  
[https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM177641&dID=15269](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM177641&dID=15269)

YER-5. If the YER is published, are the numerical data contained in the YER available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the YER is not publicly available, therefore its machine readability cannot be assessed.*

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

[https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM177641&dID=15269](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM177641&dID=15269)

Comment:

numerical data is in excel.

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, all of the numerical data are available in a machine readable format

Comments: Numerical data is in excel

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, all of the numerical data are available in a machine readable format

Comments: Data tables are in Excel format, which is machine readable [https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM177641&dID=15269](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM177641&dID=15269)

Researcher Response

Agree to a

YER-6a. If the YER is not publicly available, is it still produced?

*If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

[https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM177641&dID=15269](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM177641&dID=15269)

Comment:

Produced and published in a timely manner.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: N/A, YER was published on 04/6/2020 [https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM177641&dID=15269](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM177641&dID=15269)

YER-6b. If you selected option "c" or "d" in question YER-6a, please specify how you determined whether the YER was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

YER-7. If the YER is produced, please write the full title of the YER.

*For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2020" or "Annual Report 2019 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Quyết định số 1108/QĐ-BTC về việc công bố công khai Quyết toán ngân sách nhà nước năm 2018

Source:

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/sltnsn/sltn/quyettoan/sltn\\_quyettoan\\_chitiet5?dDocName=MOFUCM179870&dID=188182&\\_afLoop=5943544025619756#%40%3FdID%3D188182%26\\_afLoop%3D5943544025619756%26dDocName%3DMOFUCM179870%26\\_adf.ctrl-state%3D144fffjdu1\\_86](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/sltnsn/sltn/quyettoan/sltn_quyettoan_chitiet5?dDocName=MOFUCM179870&dID=188182&_afLoop=5943544025619756#%40%3FdID%3D188182%26_afLoop%3D5943544025619756%26dDocName%3DMOFUCM179870%26_adf.ctrl-state%3D144fffjdu1_86)

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: Báo cáo đánh giá kết quả thực hiện NSNN năm 2019 (State Budget performance result Report 2019); link [https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn/tinh-hinh-thuc-hien-du-toan](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn/tinh-hinh-thuc-hien-du-toan). Báo cáo quyết toán ngân sách nhà nước năm 2019 và Quyết định số 1592/QĐ-BTC về việc công khai Quyết toán ngân sách nhà nước năm 2019 (State budget Final account Financial Report 2019 and Decision No. 1592/QĐ-BTC on disclosure of State budget Final account Financial Report 2019. Link: [https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn/quyet-toan-quoc-hoi-phe-chuan?collectionID=99999999999001519](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn/quyet-toan-quoc-hoi-phe-chuan?collectionID=99999999999001519)

Government Reviewer

Opinion: Disagree

Suggested Answer: The supplementary report on State budget outturn for fiscal year 2019 (2nd estimates)

[https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM177641&dID=15269](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM177641&dID=15269)

IBP Comment

Many thanks to the reviewers for their comments. The correct title translation is 'Report on Supplementary assessment of of 2019 state budget implementation'.

YER-8. Is there a "citizens version" of the YER?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

Answer:

b. No

Source:

Comment:

no CB for YER

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

2018

Source:

<https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx>

Comment:

the state audit report 2018, conducted in 2019, was published on 11/5/2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Summary audit report in 2019 on audits for fiscal year 2018, published on 11/5/2020.

AR-2. When is the AR made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.*

Answer:

c. More than 12 months, but within 18 months, after the end of the budget year

Source:

<https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx>

Comment:

For fiscal year ending on 31st December 2018, Audit report was made available in May 2020 (17 months).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Summary audit report in 2019 on audits for fiscal year 2018, published on 11/5/2020.

AR-3a. If the AR is published, what is the date of publication of the AR?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:

11/5/2020

Source:

<https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-3b. In the box below, please explain how you determined the date of publication of the AR.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:  
the report of state audit was signed off on 11/5./2020 and submitted to National Assembly to debate on 28/5/2020

Source:  
<http://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=45904>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: Audit reports are published in SAV e-Portal

AR-4. If the AR is published, what is the URL or weblink of the AR?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:  
<https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx>

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: <https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx?ItemID=29>

AR-5. If the AR is published, are the numerical data contained in the AR available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the AR is not publicly available, therefore its machine readability cannot be assessed.*

Answer:  
b. Yes, some of the numerical data are available in a machine readable format

Source:  
<https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6a. If the AR is not publicly available, is it still produced?

*If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6b. If you selected option "c" or "d" in question AR-6a, please specify how you determined whether the AR was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

AR-7. If the AR is produced, please write the full title of the AR.

For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Báo cáo tổng hợp kết quả kiểm toán 2019

Source:

<https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Summary audit report in 2019 on audits for fiscal year 2018

AR-8. Is there a "citizens version" of the AR?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1a. Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

*GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found ([www.orcamentofederal.gov.br](http://www.orcamentofederal.gov.br)). Researchers should include details about all of the relevant websites and/or portals that can be used to access budget information.*

Answer:

a. Yes

Source:

1) website of Ministry of Finance (a separate sub-page) on state Budget  
[https://mof.gov.vn/webcenter/portal/btcv/r/lvtc/slnsnn/sltn?\\_afLoop=5955116160035863&\\_adf.ctrl-state=gpnrcuyit\\_4](https://mof.gov.vn/webcenter/portal/btcv/r/lvtc/slnsnn/sltn?_afLoop=5955116160035863&_adf.ctrl-state=gpnrcuyit_4)

2) National Assembly portal: <http://quochoi.vn/tintuc/pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=49853>

3) Government portal: <http://chinhphu.vn/portal/page/portal/chinhphu/solieungansachnhanuoc>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The MOF implemented the project on "upgrading of the MOF e-Portal", please update the new link on State budget information: [https://mof.gov.vn/webcenter/portal/btcv/pages\\_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn](https://mof.gov.vn/webcenter/portal/btcv/pages_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn) In August 2020, the MOF officially launched the Open State Budget Portal <https://ckns.mof.gov.vn/SitePages/home.aspx> The SAV e-Portal: <https://www.sav.gov.vn/Pages/trang-chu.aspx>

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated, machine readable file (or set of files)? If yes, please provide the necessary links in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

*GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain disaggregated revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain disaggregated revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.*

Answer:

a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Source:

Comment:

Ministry of Finance has file data in machine readable machine (excel, word files)

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Comments: Please see the link below and find out the revenue and expenditure data are presented in excel format and can be downloaded as a consolidated file: [https://mof.gov.vn/webcenter/portal/btcv/pages\\_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn/du-toan-quoc-hoi-quyet-dinh?collectionID=2202648579038859](https://mof.gov.vn/webcenter/portal/btcv/pages_r/lvtc/ngan-sach-nha-nuoc/cong-khai-theo-quy-dinh-cua-luat-nsnn/du-toan-quoc-hoi-quyet-dinh?collectionID=2202648579038859)

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Comments: Both revenue and expenditure data can be downloaded in a consolidated file The 2021 State budget proposal submitted by the Government to the National Assembly: [https://mof.gov.vn/webcenter/portal/btcv/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM184313&dID=208880](https://mof.gov.vn/webcenter/portal/btcv/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM184313&dID=208880) First 9 month report in 2020 [https://mof.gov.vn/webcenter/portal/btcv/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM182849&dID=8987](https://mof.gov.vn/webcenter/portal/btcv/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM182849&dID=8987)

Researcher Response

Agree to a.



GQ-1c. On these websites/portals, can disaggregated revenue and/or expenditure data in consolidated, machine readable files be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Answer:

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Consolidated revenue and expenditure data can be downloaded for multiple years in consistent formats

Researcher Response

Agree. [http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansn/sltn?centerWidth=100%25&leftWidth=0%25&rightWidth=0%25&showFooter=false&showHeader=false&\\_adf.ctrl-state=byj7licyw\\_106&\\_afLoop=25087006195128645#!%40%40%3F\\_afLoop%3D25087006195128645%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3D4ujugdjaw\\_223](http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansn/sltn?centerWidth=100%25&leftWidth=0%25&rightWidth=0%25&showFooter=false&showHeader=false&_adf.ctrl-state=byj7licyw_106&_afLoop=25087006195128645#!%40%40%3F_afLoop%3D25087006195128645%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D4ujugdjaw_223)

<https://www.gso.gov.vn/default.aspx?tabid=621&ItemID=19004>

<https://www.gso.gov.vn/default.aspx?tabid=621&ItemID=19004>

<https://www.gso.gov.vn/default.aspx?tabid=621&ItemID=19004>

GQ-1d. On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

Answer:

a. Yes

Source:

Ministry of Finance has citizen budget presenting graphic.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The Open State Budget Portal provided infographic/visualization data to simplify data access and analysis, in addition to data intelligence tools tailored to the needs of users <https://ckns.mof.gov.vn/SitePages/home.aspx> In addition, the GSO e-Portal allow the selection of State budget revenue/expenditure items and the user can select types of tables (column, rows, points...) for presentation.

<https://www.gso.gov.vn/ngan-hang-bao-hiem-va-thu-chi-ngan-sach/>

GQ-2. Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

*GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://kenyalaw.org:8181/exist/kenyalex/actview.xql?actid=No.%2018%20of%202012>), and the*

Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:

a. Yes

Source:

1) Budget Law 2015: <https://thuvienphapluat.vn/van-ban/Tai-chinh-nha-nuoc/Luat-ngan-sach-nha-nuoc-nam-2015-281762.aspx>

2) State audit law 2015: <https://luatvietnam.vn/ke-toan/luat-kiem-toan-nha-nuoc-2015-96365-d1.html>  
amended state audit law: 2019: <https://luatvietnam.vn/ke-toan/luat-kiem-toan-nha-nuoc-sua-doi-2019-179049-d1.html>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The 2015 SBL, Articles 15, 16 <https://thuvienphapluat.vn/van-ban/Tai-chinh-nha-nuoc/Luat-ngan-sach-nha-nuoc-nam-2015-281762.aspx>  
Tax legislations: - Tax Administration Law <https://thuvienphapluat.vn/van-ban/Thue-Phi-Le-Phi/Luat-quan-ly-thue-2019-387595.aspx> - VAT Law - CIT Law - PIT Law - Excise Law ... State Audit Law <https://thuvienphapluat.vn/van-ban/ke-toan-kiem-toan/luat-kiem-toan-nha-nuoc-2015-282381.aspx?v=d> 2019 revised State Audit Law <https://thuvienphapluat.vn/van-ban/Ke-toan-Kiem-toan/Luat-Kiem-toan-nha-nuoc-sua-doi-2019-410870.aspx>  
Accounting Law [http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=1&\\_page=1&mode=detail&document\\_id=183198](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&_page=1&mode=detail&document_id=183198)  
Social Insurance Law <https://baohiemxahoi.gov.vn/vanban/Pages/default.aspx?ItemID=3560> Health Insurance Law [http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=1&\\_page=1&mode=detail&document\\_id=81142](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&_page=1&mode=detail&document_id=81142) 2014 revised Health Insurance Law <https://baohiemxahoi.gov.vn/vanban/Pages/default.aspx?ItemID=3559> Public Debt Management Law <https://thuvienphapluat.vn/van-ban/Tai-chinh-nha-nuoc/Luat-Quan-ly-no-cong-337165.aspx>

Q3-3. Is there at least one additional law regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

*The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncss.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.*

Answer:

a. Yes

Source:

1) law on access to information 2016: <https://thuvienphapluat.vn/van-ban/Bo-may-hanh-chinh/Luat-tiep-can-thong-tin-2016-280116.aspx>  
Decree 13/2018 of Government for implementing Law on access to information: <https://thuvienphapluat.vn/van-ban/Bo-may-hanh-chinh/Nghi-dinh-13-2018-ND-CP-huong-dan-Luat-tiep-can-thong-tin-348639.aspx?tab=2>

2) Law on denunciation: <https://thuvienphapluat.vn/van-ban/Bo-may-hanh-chinh/Luat-To-cao-336713.aspx>  
state the role of state audit in receiving complaints and denunciation and declare transparency of complaint resolution results

3) Law on anticorruption: <http://vbpl.vn/TW/Pages/vbpq-van-ban-goc.aspx?ItemID=137284>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

1. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

**GUIDELINES:**

*Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.*

Answer:

b. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn\\_chitiet?dDocName=MOFUCM184313&\\_afLoop=423441801236292#%40%3F\\_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D591qta7ne\\_290](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn_chitiet?dDocName=MOFUCM184313&_afLoop=423441801236292#%40%3F_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D591qta7ne_290)

Comment:

Table 7 and 9 show expenditures for administrations. Some administrative units and ministries such as public security and defense are not included.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Data in the 2021 State budget proposal submitted by the Government to the National Assembly reflects administrative classification (Form No. 07/CK-NSNN and Form No. 09/CK-NSNN), some ministries and central governments are classified as State confidentiality cannot be disclosed. [https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM184313&dID=208880](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM184313&dID=208880)

2. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

**GUIDELINES:**

*Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.*

Answer:

a. Yes, expenditures are presented by functional classification.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn\\_chitiet?dDocName=MOFUCM184313&\\_afLoop=423441801236292#%40%3F\\_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D591qta7ne\\_290](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn_chitiet?dDocName=MOFUCM184313&_afLoop=423441801236292#%40%3F_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D591qta7ne_290)

file: Du toan NSNN nam 2021 Chinh phu\_trinh Quoc hoi

Sheet 6:

DỰ TOÁN CHI NGÂN SÁCH TRUNG ƯƠNG THEO LĨNH VỰC NĂM 2021

Sheet 06 shows 4 categories: development investment, payment for debt interest, Aid, current expenditure

Current expenditure include 10 functional lines shown:

Expenses for education - training and vocational training

Spending on science and technology

Health spending, population and family

Information culture

Spending on radio, television, news

Spending on sports

Expenditure for environmental protection

Expenditure on economic activities

Expenses for activities of state management agencies, parties and mass organizations

Activities of party, state management agencies, unions

Social security spending

Sheet 09 also shows the distribution of ministry expenditures by function (same as noted above) at national level Expenses for education - training and vocational training; Spending on science and technology; Health spending, population and family; Information culture; Spending on radio, television, news

Spending on sports; Expenditure for environmental protection; Expenditure on economic activities; Expenses for activities of state management agencies, parties and mass organizations; Activities of party, state management agencies, unions ; Social security spending

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Data in the 2021 State budget proposal submitted by the Government to the National Assembly reflects functional classification (Form No. 06/CK-NSNN - Central government budget plan classified by function and recurrent expenditure classified by functions (education - training, health, science and technology, culture and information, sports and athletics, environment protection, administration,...)

[https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM184313&dID=208880](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM184313&dID=208880)

3. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

*GUIDELINES:*

*Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.*

*The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>*

*COFOG can be viewed at [https://unstats.un.org/unsd/publication/SeriesM/SeriesM\\_84E.pdf](https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf) or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.*

Answer:

b. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltnn/sltn/bcnsnnh9/bcnsnnh\\_chitiet2?dDocName=MOFUCM184313&\\_afLoop=423441801236292#%40%3F\\_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D591qta7ne\\_290](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltnn/sltn/bcnsnnh9/bcnsnnh_chitiet2?dDocName=MOFUCM184313&_afLoop=423441801236292#%40%3F_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D591qta7ne_290)

Comment:

Sheet 6 and 9 of Phụ lục số liệu Dự toán NNN năm 2019 trình Quốc Hội

Budget classification does not show key COFOG categories including: Defense, Public Security

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the functional classification is compatible with international standards.

Comments: IMF experts assisted Vietnam to map budget data to GFS formats already accept that the functional classification of Vietnam is COFOG compatible. Some functions classified as State confidentiality (national defense and security) are not disclosed. The science and technology function of Vietnam is reflected in level-2 of COFOG (Research & Development – R&D).

Researcher Response

Agree to a

IBP Comment

The government and researcher's response is noted. However, COFOG has ten main categories, and the presentation in the EBP is missing three of these categories - including the important categories of Defense and Public Order and Safety. Without these categories, the functional classification cannot be considered as aligned with COFOG. The researcher's original response of B is confirmed.

4. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

*GUIDELINES:*

*Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.*

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnh9\\_chitiet2?dDocName=MOFUCM184313&\\_afLoop=423441801236292#%40%3F\\_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D591qta7ne\\_290](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnh9_chitiet2?dDocName=MOFUCM184313&_afLoop=423441801236292#%40%3F_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D591qta7ne_290)

Comment:

DỰ TOÁN CHI NGÂN SÁCH TRUNG ƯƠNG THEO LĨNH VỰC NĂM 2021

Sheet 06 shows 5 categories: development investment, payment for debt interest, Aid, current expenditure (which covers wages salaries, goods and services, professional expenses).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Data in the 2021 State budget proposal submitted by the Government to the National Assembly reflects economic classification (Form No. 06/CK-NSNN - Central government budget plan, the expenditure is classified by economic nature, incl. development capital expenditure, interest service, aid provision, recurrent expenditure, with specific details on spending for education - training, vocational training, science and technology),...

5. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

*GUIDELINES:*

*Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).*

Answer:

b. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnhn\\_chitiet2?dDocName=MOFUCM184313&\\_afLoop=423441801236292#%40%3F\\_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D591qta7ne\\_290](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afLoop=423441801236292#%40%3F_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D591qta7ne_290)

Comment:

DU' TOÁN CHI NGÂN SÁCH TRUNG ƯƠNG THEO LĨNH VỰC NĂM 2021  
Table Sheet 6:

Sheet 06 shows 5 categories: development investment, payment for debt interest, Aid, current expenditure, wage policy (including wage compensation )

The economic classification of Vietnam budget expenditures only reflects high level classification of international standards (GFS)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

Comments: Data in the 2021 State budget proposal submitted by the Government to the National Assembly reflects economic classification (Form No. 06/CK-NSNN - Central government budget plan, the expenditure is classified by economic nature at aggregate level in accordance with international standards (GFS) without disaggregation by economic nature (e.g. without information on the salary and wage, goods and services,...)

Researcher Response

agree

IBP Comment

Many thanks to the government reviewer, the response is revised to B.

6. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

**GUIDELINES:**

*Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

*Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.*

Answer:

d. No, expenditures are not presented by program.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnhn\\_chitiet2?dDocName=MOFUCM184313&\\_afLoop=423441801236292#%40%3F\\_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D591qta7ne\\_290](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afLoop=423441801236292#%40%3F_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D591qta7ne_290)

dDocName=MOFUCM184313&\_afrLoop=423441801236292#%40%3F\_afrLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26\_adf.ctrl-state%3D591qta7ne\_290

Comment:

Sheets 07 and 09 only present by Administrative Classification, without programs or sub-units:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

7. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

*GUIDELINES:*

*Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.*

Answer:

c. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn\\_chitiet2?](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afrLoop=423441801236292#%40%3F_afrLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D591qta7ne_290)

dDocName=MOFUCM184313&\_afrLoop=423441801236292#%40%3F\_afrLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26\_adf.ctrl-state%3D591qta7ne\_290

File name; attached to the link

Sheet 1: DỰ KIẾN CÂN ĐỐI NGÂN SÁCH NHÀ NƯỚC GIAI ĐOẠN 03 NĂM 2021 - 2023

Comment:

Expenditure information is presented on Sheet 02 only by BY and BY-1, not a multi-year period (BY-2)

But the financial plan 3 years 2021-2023 present

File name; Kế hoạch tài chính NSCNN 3 năm 2021-2023 attached to the link

Sheet 1: DỰ KIẾN CÂN ĐỐI NGÂN SÁCH NHÀ NƯỚC GIAI ĐOẠN 03 NĂM 2021 - 2023 show economic and functional classification: including Expenditure for Investment & Development, Debt and interest payment, Aid, Current expenditure, wage and compensation policy, financial fund, reserves

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

Comments: Multiyear expenditure estimates are provided with economic classification in Annex 1 of the 3-year financial - State budget plan for period 2021-2023

Researcher Response

agree to change to c. This is an improvement in practice.

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

Answer:  
Economic classification

Source:  
[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn\\_chitiet2?dDocName=MOFUCM184313&\\_afrLoop=423441801236292#%40%3F\\_afrLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D591qta7ne\\_290](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afrLoop=423441801236292#%40%3F_afrLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D591qta7ne_290)

Comment:  
the fiscal plan 3 years 2021-2023 present  
File name: Kế hoạch tài chính NSCNN 3 năm 2021-2023 attached to the link  
Sheet 1: DỰ KIẾN CÂN ĐỐI NGÂN SÁCH NHÀ NƯỚC GIAI ĐOẠN 03 NĂM 2021 - 2023 show economic and functional classification: including Expenditure for Investment & Development, Debt and interest payment, Aid, Current expenditure, wage and compensation policy, financial fund, reserves

Peer Reviewer  
Opinion: Agree  
Comments: The 3 years fiscal plan 2021-2023 is presented by the economic and functional classifications.

Government Reviewer  
Opinion: Disagree  
Suggested Answer: Multiyear expenditure estimates are provided with economic classification in Annex 1 of the 3-year financial - State budget plan for period 2021-2023

IBP Comment  
Thanks to the reviewers, the response is revised to reflect only economic classification.

8. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

**GUIDELINES:**

*Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.*

*Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.*

*For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).*

Answer:



d. No, multi-year estimates for programs are not presented.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnh\\_chitiet2?dDocName=MOFUCM184313&\\_afLoop=423441801236292#%40%3F\\_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D591qta7ne\\_290](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnh_chitiet2?dDocName=MOFUCM184313&_afLoop=423441801236292#%40%3F_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D591qta7ne_290)

Comment:

Fiscal plan for y3 years 2021-2023 was made but multi-year estimates for programs are not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

9. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

**GUIDELINES:**

*Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.*

Answer:

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnh\\_chitiet2?dDocName=MOFUCM184313&\\_afLoop=423441801236292#%40%3F\\_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D591qta7ne\\_290](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnh_chitiet2?dDocName=MOFUCM184313&_afLoop=423441801236292#%40%3F_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D591qta7ne_290)

Comment:

[https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=192185&dDocName=MOFUCM184311&filename=So%20lieu%20du%20toan%20SNN%20nam%202021%20Chinh\\_phu%20trinh%20Quoc%20hoi.xlsx](https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=192185&dDocName=MOFUCM184311&filename=So%20lieu%20du%20toan%20SNN%20nam%202021%20Chinh_phu%20trinh%20Quoc%20hoi.xlsx)

Sheet 3: domestic revenue

- Tax on Personal income tax
- Tax on environmental use

Tax from houses, land , sales of property of government

Tax from exports/imports

- Value added
- Import tax
- Export tax
- Special income tax from import
- Environmental tax on imports

Sheet 04

VAT

VAT collected from domestic production and business goods

VAT collected from imported goods

Excise

- SCT tax collected from domestically produced goods
- SCT tax collected from imported goods
- SCT collected from imported goods continued to be sold by domestic business establishments
- Environmental Protection tax
- Environmental protection tax collected from domestic production and business goods

- Environmental protection tax collected from imported goods  
Corporate income tax  
Personal income tax  
Resource tax  
Import and export taxes  
Agricultural land use tax  
Tax on non-agricultural land use

There is no "other" tax category.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: Individual sources of tax revenue accounting for all tax revenues are presented. The 2021 State budget proposal submitted by the Government to the National Assembly, Form No. 04/CK-NSNN - State budget revenue plan for 2021 by tax types presenting individual sources of tax revenues (CIT, VAT, Import & export duties, PIT...) accounting for all tax revenues.

10. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

**GUIDELINES:**

Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.

Answer:

a. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnh9\\_chitiet2?dDocName=MOFUCM184313&\\_afLoop=423441801236292#%40%3F\\_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D591qta7ne\\_290](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnh9_chitiet2?dDocName=MOFUCM184313&_afLoop=423441801236292#%40%3F_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D591qta7ne_290)

Comment:

sheet 3 & 4 present all tax and non-tax revenues

Thu nội địa/Domestic revenues

Thu từ khu vực doanh nghiệp nhà nước/Revenue from state enterprise

Thu từ khu vực doanh nghiệp có vốn đầu tư nước ngoài/Revenue from FDI

Thu từ khu vực kinh tế ngoài quốc doanh/Revenue from private sector

Thuế thu nhập cá nhân/Personal income tax

Thuế bảo vệ môi trường/Environment tax

+ Các loại phí, lệ phí/Fees and levy

Trong đó: Lệ phí trước bạ/land and copy rights

Các khoản thu về nhà, đất/ revenue from land and housing

- Thuế sử dụng đất nông nghiệp / tax on agriculture land

- Thuế sử dụng đất phi nông nghiệp/tax on non-agriculture land

- Thu tiền cho thuê đất, thuê mặt nước/rent on land

- Thu tiền sử dụng đất/ land user

- Thu tiền cho thuê và tiền bán nhà ở thuộc sở hữu nhà nước/revenue from state owned house sell and rent

Thu từ hoạt động xổ số kiến thiết/lottery

Thu tiền cấp quyền khai thác khoáng sản, tài nguyên nước/revenue from User right on extractive resources and water resource

Thu khác ngân sách

Thu từ quỹ đất công ích và thu hoa lợi công sản khác

Thu hồi vốn, thu cổ tức, lợi nhuận, lợi nhuận sau thuế, chênh lệch thu, chi của Ngân hàng nhà nước/ revenue from state bank (interest, capital, profit)

Thu từ dầu thô/ Revenue from crude oil

Thu cân đối từ hoạt động xuất nhập khẩu/ export -import margin  
Tổng số thu từ hoạt động xuất nhập khẩu/ revenue from export & import  
- Thuế giá trị gia tăng thu từ hàng hóa nhập khẩu/ VAT from import  
- Thuế xuất khẩu/export tax  
- Thuế nhập khẩu/import tax  
- Thuế tiêu thụ đặc biệt thu từ hàng hóa nhập khẩu/Special consumption tax  
- Thuế bảo vệ môi trường thu từ hàng hóa nhập khẩu/environmental tax on import goods  
- Thu khác/other revenue  
Hoàn thuế giá trị gia tăng/VAT return  
Thu viện trợ/Revenue from Aid

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The 2021 State budget proposal submitted by the Government to the National Assembly, Form 04/CK-NSNN - State budget revenue plan for 2021 by tax types presents other revenue of 23,330 bil. dong, accounting or 2.3% of total tax revenue, therefore the answer is a.

11. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

*GUIDELINES:*

*Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.*

Answer:

a. Yes, multi-year estimates of revenue are presented by category.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sl/snsn/sltn/bcnsnnh9/bcnsnnhn\\_chitiet2?dDocName=MOFUCM184313&\\_afLoop=423441801236292#%40%3F\\_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D591qta7ne\\_290](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sl/snsn/sltn/bcnsnnh9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afLoop=423441801236292#%40%3F_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D591qta7ne_290)

Attached data file : Kế hoạch tài chính NSNN 3 năm 2021-2023

Comment:

Kế hoạch tài chính NSNN 3 năm 2021-2023  
Sheet PL2- forecast revenue by categories

- Thu từ khu vực doanh nghiệp nhà nước/Revenue from state enterprise  
Thu từ khu vực doanh nghiệp có vốn đầu tư nước ngoài/Revenue from FDI  
Thu từ khu vực kinh tế ngoài quốc doanh/Revenue from private sector  
Thuế thu nhập cá nhân/Personal income tax  
Thuế bảo vệ môi trường/Environment tax  
Thu từ hoạt động xổ số kiến thiết/lottery  
Thu hồi vốn, thu cổ tức, lợi nhuận, lợi nhuận sau thuế, chênh lệch thu, chi của Ngân hàng nhà nước/ revenue from state bank (interestt, capital, profit)  
Thu từ dầu thô/ Revenue from crude oil  
Tổng số thu từ hoạt động xuất nhập khẩu/ revenue from export & import  
- Thuế giá trị gia tăng thu từ hàng hóa nhập khẩu/ VAT from import  
Thu viện trợ/Revenue from Aid

This is an improvement in practice from previous rounds, reflected in the improvement in score.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The 2021 State budget proposal submitted by the Government to the National Assembly, Appendix tables on 03-year financial - State

budget plan for period 2021-2023. In which, Appendix 2 on State budget revenue plan by sector for 3 year period 2021-2023 presents estimated revenue outturn in 2020 and revenue plan for 3 years 2021-2023.

12. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

**GUIDELINES:**

Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.

Answer:

b. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/sltn/bcnsnnhn9/bcnsnnhn\\_chitiet2?dDocName=MOFUCM184313&\\_afrLoop=423441801236292#%40%3F\\_afrLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D591qta7ne\\_290](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/sltn/bcnsnnhn9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afrLoop=423441801236292#%40%3F_afrLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D591qta7ne_290)

Comment:

Kế hoạch tài chính NSNN 3 năm 2021-2023  
Sheet PL2- forecast revenue by categories

- Thu từ khu vực doanh nghiệp nhà nước/Revenue from state enterprise  
Thu từ khu vực doanh nghiệp có vốn đầu tư nước ngoài/Revenue from FDI  
Thu từ khu vực kinh tế ngoài quốc doanh/Revenue from private sector  
Thuế thu nhập cá nhân/Personal income tax  
Thuế bảo vệ môi trường/Environment tax  
Thu từ hoạt động xổ số kiến thiết/lottery  
Thu hồi vốn, thu cổ tức, lợi nhuận, lợi nhuận sau thuế, chênh lệch thu, chi của Ngân hàng nhà nước/ revenue from state bank (interest, capital, profit)  
Thu từ dầu thô/ Revenue from crude oil  
Tổng số thu từ hoạt động xuất nhập khẩu/ revenue from export & import  
- Thuế giá trị gia tăng thu từ hàng hóa nhập khẩu/ VAT from import  
Thu viện trợ/Revenue from Aid

This is an improvement in practice from previous rounds.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The 2021 State budget proposal submitted by the Government to the National Assembly, Appendix tables on 03-year financial - State budget plan for period 2021-2023. In which, Appendix 2 on State budget revenue plan by sector for 3 year period 2021-2023 presents estimated revenue outturn in 2020 and revenue plan for 3 years 2021-2023, however not all revenues are presented (other revenues account for 4%), the answer is therefore b.

13. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

**GUIDELINES:**

Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- the amount of net new borrowing required during the budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.*

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

Sheet 1: [https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/bcnsnnh9/bcnsnnh\\_chitiet2?dDocName=MOFUCM184313&\\_afLoop=423441801236292#%40%3F\\_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D591qta7ne\\_290](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/bcnsnnh9/bcnsnnh_chitiet2?dDocName=MOFUCM184313&_afLoop=423441801236292#%40%3F_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D591qta7ne_290)

Sheet 3: [https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=192186&dDocName=MOFUCM184312&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam\\_2021-2023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx](https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=192186&dDocName=MOFUCM184312&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam_2021-2023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx)

Comment:

Sheet 1 shows:

Interest payments on the debt for the budget year: Chi trả nợ lãi  
 Net new borrowing (State budget deficit): Bội chi ngân sách nhà nước  
 Payments on Debt: Chi trả nợ gốc

In the Narrative proposal also state on the state budget deficit

" 3. Về bội chi NSNN, nợ công:

Tỷ lệ bội chi NSNN bình quân giai đoạn 2021-2023 dự kiến khoảng 3,8% GDP điều chỉnh<sup>13</sup>. Nợ công đến năm 2023 khoảng 48,1% GDP điều chỉnh, nợ Chính phủ khoảng 44,1% GDP điều chỉnh"

Sheet 3 shows: Estimated public and foreign debt balance of the country for 3 years 2021-2023

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

The amount of net new borrowing required during the budget year

The central government's total debt burden at the end of the budget year  
The interest payments on outstanding debt for the budget year

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn\\_chitiet2?dDocName=MOFUCM184313&\\_afLoop=423441801236292#%40%3F\\_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D591qta7ne\\_290](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afLoop=423441801236292#%40%3F_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D591qta7ne_290)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

14. "Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?"

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

*GUIDELINES:*

*Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.*

*Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.*

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn\\_chitiet2?dDocName=MOFUCM184313&\\_afLoop=423441801236292#%40%3F\\_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D591qta7ne\\_290](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afLoop=423441801236292#%40%3F_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D591qta7ne_290)

Comment:

The executive budget proposal (narrative justification) state the interest payment, budget deficit (new borrowing) and public debt total by end 2021  
"- Chi trả nợ lãi: 110,1 nghìn tỷ đồng, chiếm 6,5% tổng chi NSNN, giảm 8,1 nghìn tỷ đồng so với dự toán năm 2020"  
" tỷ lệ bội chi NSNN năm 2021 dự kiến khoảng 4% GDP điều chỉnh 10 (tương ứng 343,67 nghìn tỷ đồng)"  
" Đến hết năm 2021, dự kiến dư nợ công khoảng 46,1%GDP điều chỉnh, dư nợ Chính phủ khoảng 41,9%GDP điều chỉnh"

more core information on debt is presented in 03-year fiscal plan 2021-2023 - (Supporting document attached to the above link)

Peer Reviewer

Opinion: Disagree  
Suggested Answer:  
c. Yes, information is presented, but it excludes some core elements.

Government Reviewer  
Opinion: Agree

Researcher Response  
I remain the answer is a because data is presented in figures and % in several documents : EPB and 3 years fiscal plan.

IBP Comment  
For cross country consistency, IBP revised to answer choice C (from A). There is limited information in sheet 3 "Estimated public and foreign debt balance of teh country for 3 years 2021-2023". Public debt is broken into Government debt, Government Guaranteed debt and Local government debt, with estimates for BY-1, BY, BY+1 and BY+2. EBP's supporting documents do not present any information on maturity rates or interest rates on domestic/ foreign debt.

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are are presented in the Executive's Budget Proposal:

Answer:  
Whether the debt is domestic or external

Source:  
[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnh\\_chitiet2?dDocName=MOFUCM184313&\\_afLoop=423441801236292#%40%3F\\_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D591qta7ne\\_290](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnh_chitiet2?dDocName=MOFUCM184313&_afLoop=423441801236292#%40%3F_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D591qta7ne_290)

Comment:  
more core information on debt is presented in 03-year fiscal plan 2021-2023 - (Supporting document attached to the above link)

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?"

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)"

**GUIDELINES:**

Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnh\\_chitiet2?dDocName=MOFUCM184313&\\_afLoop=423441801236292#%40%3F\\_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D591qta7ne\\_290](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnh_chitiet2?dDocName=MOFUCM184313&_afLoop=423441801236292#%40%3F_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D591qta7ne_290)

Comment:

The executive budget proposal for 2021 does present information on the macroeconomic forecast upon which the budget projections are based (projected economic growth of 6%; nominal GDP oil price of USD 45/barrel). Inflation and interest rates are not presented.

"dự toán NSNN năm 2021 được xây dựng trên cơ sở dự kiến tăng trưởng kinh tế 6% so với năm 2020, tốc độ tăng chỉ số giá tiêu dùng (CPI) bình quân khoảng 4%; giá dầu thô 45 USD/thùng; tăng trưởng kim ngạch xuất khẩu khoảng 5%."

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for the macroeconomic forecast.

Comments: Core information is presented for the macroeconomic forecast such as: inflation rate: The average growth rate of the consumer price index (CPI) is about 4%. nominal GDP level; real GDP growth: projected economic growth (GDP) of 6% in comparison to 2020. interest rates: The interest rate decreases.

Government Reviewer

Opinion: Agree

IBP Comment

IBP confirms researcher response; as per guidelines answer choice C applies here.

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:

Nominal GDP level

Real GDP growth

Information beyond the core elements (please specify)

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnh\\_chitiet2?dDocName=MOFUCM184313&\\_afLoop=423441801236292#%40%3F\\_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D591qta7ne\\_290](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnh_chitiet2?dDocName=MOFUCM184313&_afLoop=423441801236292#%40%3F_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D591qta7ne_290)

Comment:

Part 2 "dự toán NSNN năm 2021 được xây dựng trên cơ sở dự kiến tăng trưởng kinh tế 6% so với năm 2020, tốc độ tăng chỉ số giá tiêu dùng (CPI) bình quân khoảng 4%;"

Tỷ lệ bội chi NSNN năm 2021 dự kiến khoảng 4% GDP điều chỉnh<sup>10</sup> (tương ứng 343,67 nghìn tỷ đồng).

Peer Reviewer

Opinion: Disagree

Suggested Answer: inflation rate: The average growth rate of the consumer price index (CPI) is about 4%. nominal GDP level; real GDP growth: Projected economic growth (GDP) of 6% in comparison to 2020. interest rates: The interest rate decreases.

Government Reviewer

Opinion: Agree



Comments: The 2021 State budget proposal submitted by the Government to the National Assembly includes not only forecasts of GDP, but also CPI (4% on average), crude oil price (USD 45/barrel), export growth (about 5%).

16. "Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?"

(The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)"

**GUIDELINES:**

*Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:*

- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

*A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?*

*As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.*

Answer:

d. No, information related to different macroeconomic assumptions is not presented.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: There are macroeconomic assumptions for the preparation of the 2021 budget, but not analysis of the impacts of changes in the assumptions on the budget estimates.

17. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

**GUIDELINES:**

*Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.*

*Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or*

supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Answer:

c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/sltn/bcnsnnhn9/bcnsnnhn\\_chitiet2?dDocName=MOFUCM184313&\\_afLoop=423441801236292#%40%3F\\_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D591qta7ne\\_290](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/sltn/bcnsnnhn9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afLoop=423441801236292#%40%3F_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D591qta7ne_290)

Comment:

Session 3 of Narrative justification provide some new policy programe but not full details.

- Chi thường xuyên: 1.036,7 nghìn tỷ đồng, chiếm 61,4% tổng chi NSNN, giảm khoảng 20 nghìn tỷ đồng (-1,9%) so với dự toán năm 2020. Đồng thời, chưa cần đối được nguồn để thực hiện điều chỉnh mức lương cơ sở từ 1,49 triệu đồng lên 1,6 triệu đồng, cũng như điều chỉnh chuẩn nghèo cho giai đoạn tới".

Sheet 7: Chi hỗ trợ các địa phương thực hiện chế độ, chính sách mới và thực hiện các nhiệm vụ khác của NSTW

Sheet 9: Chi hỗ trợ các địa phương thực hiện chế độ, chính sách mới và thực hiện các nhiệm vụ khác của NSTW

sheet 11 : DỰ TOÁN CHI BỔ SUNG CỐ MỤC TIÊU TỪ NGÂN SÁCH TRUNG ƯƠNG

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Guidance on 2021 State budget allocation (pages 9 and 10 of the narrative notes): First, prioritize to increase the share of capital expenditure, to keep allocating with focus without being fragmented; to strictly achieve recurrent expenditure savings in tandem with rightsizing of organization and personnel and enhancing autonomy of PSDUs, to cut back maximally spending on meetings, domestic and international travels and other expenditure that are deemed unnecessary; to strictly comply with the rule that the State budget deficit is only used to finance capital expenditure. Second, allocate for full and timely interest service and to strictly manage debts. Third, to allocate adequately for expenditure mandates of 03 national target programs with critical mandates on the basis of implementation capacity in 2021; and basically shift the expenditure mandates of 21 target programs in period 2016-2020 (incl. capital and recurrent expenditures) into regular expenditure mandates of ministries, central agencies, provinces and centrally administered cities in accordance with the State Budget Law. Fourth, allocate for contingency provisions and procurement of national in-kind reserve mass stock for timely response to emergency mandates in the year. With the above rules and guidance, it is estimated that the balanced State budget expenditure in 2021 will be VND 1,687 trillion, which is VND 60.1 trillion (-3.45) less than the 2020 budget

18. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

**GUIDELINES:**

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to

reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

c. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sl/snn/sltn/bcnsnnh9/bcnsnnhn\\_chitiet?dDocName=MOFUCM184313&\\_afLoop=423441801236292#%40%3F\\_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D591qta7ne\\_290](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sl/snn/sltn/bcnsnnh9/bcnsnnhn_chitiet?dDocName=MOFUCM184313&_afLoop=423441801236292#%40%3F_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D591qta7ne_290)

Comment:

the narrative justification provide on new programe such as wage and reduction policy :

- Chi thường xuyên: 1.036,7 nghìn tỷ đồng, chiếm 61,4% tổng chi NSNN, giảm khoảng 20 nghìn tỷ đồng (-1,9%) so với dự toán năm 2020. Đồng thời, chưa cân đối được nguồn để thực hiện điều chỉnh mức lương cơ sở từ 1,49 triệu đồng lên 1,6 triệu đồng, cũng như điều chỉnh chuẩn nghèo cho giai đoạn tới.

Sheet 11: BỔ SUNG VỐN SỰ NGHIỆP THỰC HIỆN CÁC CHẾ ĐỘ, CHÍNH SÁCH, NHIỆM VỤ THEO QUY ĐỊNH

sheet 6: DỰ TOÁN CHI NGÂN SÁCH TRUNG ƯƠNG THEO LĨNH VỰC NĂM 2021- Chi thực hiện cải cách tiền lương, tinh giản biên chế

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: In the narrative notes, the 2021 State budget plan, it is stated that: "by assessment of the extent of implementation of 2020 socio-economic mandates, world and domestic outlooks in 2021; the 2021 State budget estimates are formulated on the assumptions of economic growth of 6% from 2020, average CPI growth of about 4%, oil price of USD 45/barrel and export growth of 5%".

19. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

c. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sl/snn/sltn/bcnsnnh9/bcnsnnhn\\_chitiet?dDocName=MOFUCM184313&\\_afLoop=423441801236292#%40%3F\\_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D591qta7ne\\_290](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sl/snn/sltn/bcnsnnh9/bcnsnnhn_chitiet?dDocName=MOFUCM184313&_afLoop=423441801236292#%40%3F_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D591qta7ne_290)

File: Ke hoạch tai chinh - NSNN 3 nam\_2021-2023 Chinh phu trinh Quoc hoi.xlsx

Comment:

Sheet PL1 of the Ke hoạch tai chinh - NSNN 3 nam\_2021-2023 Chinh phu trinh Quoc hoi.xlsx provide core information of expenditure of BY-1: 2020

including economic, and functional classification but not administrative expenditure.

TỔNG CHI NSNN

Trong đó:

Chi đầu tư phát triển

Chi trả nợ lãi  
Chi viện trợ  
Chi thường xuyên  
Chi cải cách tiền lương, tinh giản biên chế  
Chi bổ sung quỹ dự trữ tài chính  
Dự phòng NSNN  
BỘ CHI NSNN  
(Tỷ lệ bội chi so GDP)  
Bội chi NSTW  
Bội chi NSĐP(1)  
CHI TRẢ NỢ GỐC  
TỔNG MỨC VAY CỦA NSNN

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: + Expenditure estimates of EBP 2020 are presented by all three expenditure classifications (by administrative, economic, and functional classification), in particulars: by administrative classifications: by each ministry or province/city by economic: by each economy field such as education, health, environment by functional: by current expenditure, investment expenditure,...etc. + State budget financial plan 2021-2023 is presented only by economic and functional classification but not by administrative, but the question here is only about EBP therefore my answer is above.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

Comments: The 2020 expenditure estimates are only classified by economic nature (capital, recurrent, interest service...) (Form 1 of file So lieu du toan NSNN nam 2021 Chinh phu trinh Quoc hoi.xlsx)

IBP Comment

IBP worked with researcher to revise to answer choice C (from B), based on Economic Classification of expenditures presented in Sheet 1 of the excel sheet titled 'Ke hoach tai chinh'.

20. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

**GUIDELINES:**

*Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

Answer:

d. No, expenditures are not presented by program for BY-1.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn\\_chitiet2?dDocName=MOFUCM184313&\\_afLoop=423441801236292#%40%3F\\_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D591qta7ne\\_290](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afLoop=423441801236292#%40%3F_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D591qta7ne_290)

File: Ke hoach tai chinh - NSNN 3 nam\_2021-2023 Chinh phu trinh Quoc hoi.xlsx

Comment:

Sheet PL1 of the Ke hoach tai chinh - NSNN 3 nam\_2021-2023 Chinh phu trinh Quoc hoi.xlsx

provide core information of expenditure of BY-1: 2020 including economic, and functional classification but not administrative expenditure nor individual programs

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

21. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

**GUIDELINES:**

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

**Answer:**

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

**Source:**

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/sltn/bcnsnnh9/bcnsnnh\\_chitiet2?dDocName=MOFUCM184313&\\_afLoop=423441801236292#%40%3F\\_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D591qta7ne\\_290](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/sltn/bcnsnnh9/bcnsnnh_chitiet2?dDocName=MOFUCM184313&_afLoop=423441801236292#%40%3F_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D591qta7ne_290)

file: Du toan NSNN nam 2021 Chinh phu\_trinh Quoc hoi.docx

**Comment:**

sheet 1: CÂN ĐỐI NGÂN SÁCH NHÀ NƯỚC NĂM 2021  
sheet 2 :CÂN ĐỐI NGUỒN THU, CHI DỰ TOÁN NGÂN SÁCH TRUNG ƯƠNG  
VÀ NGÂN SÁCH ĐỊA PHƯƠNG NĂM 2021

provide expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures. Sheet 1 shows two columns for all figures - one for the original estimates for 2020, and one with updated estimates for 2020, for both total revenue and total expenditures.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: Refer to Form No. 1 of file So lieu du toan NSNN nam 2021 Chinh phu\_trinh Quoc hoi.xlsx, which presents expenditure estimates for 2020 and estimated actual outturn in 2020 (both revenue and expenditure)

22. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates

for BY-2 and prior years are not presented by any of the three classifications

Answer:

d. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansn/sltn/bcnsnnh9/bcnsnnhn\\_chitiet2?dDocName=MOFUCM184313&\\_afLoop=423441801236292#%40%3F\\_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D591qta7ne\\_290](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansn/sltn/bcnsnnh9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afLoop=423441801236292#%40%3F_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D591qta7ne_290)

Comment:

the narrative justification of EBPP2021 include the review of FY2020, and compare to 2019 but only total expenditure.

Dự toán chi cân đối NSNN là 1.747,1 nghìn tỷ đồng; thực hiện 9 tháng bằng 63,7% dự toán, tăng 8,1% so với cùng kỳ năm 2019. Ước thực hiện cả năm đạt 1.686,2 nghìn tỷ đồng, giảm 60,89 nghìn tỷ đồng (-3,5%) so dự toán.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Circular 342/2016/TT-BTC, promulgating specification for the implementation of certain Articles of the SBL, does not require the presentation of BY-2 data, therefore no data of BY-2 is available.

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:

None of the above

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

23. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

**GUIDELINES:**

*Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation*

must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

d. No, expenditures are not presented by program for BY-2 and prior years.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnhn\\_chitiet?dDocName=MOFUCM184313&\\_afLoop=423441801236292#%40%3F\\_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D591qta7ne\\_290](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnhn_chitiet?dDocName=MOFUCM184313&_afLoop=423441801236292#%40%3F_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D591qta7ne_290)

Comment:

Expenditures are not presented by program in the EBP

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

24. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

*GUIDELINES:*

*Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.*

*For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.*

Answer:

d. No actual data for all expenditures are presented in the budget or supporting budget documentation.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnhn\\_chitiet?dDocName=MOFUCM184313&\\_afLoop=423441801236292#%40%3F\\_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D591qta7ne\\_290](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnhn_chitiet?dDocName=MOFUCM184313&_afLoop=423441801236292#%40%3F_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D591qta7ne_290)

Comment:

The 2021 budget proposal only present the actual outcome for 2020 (BY-1). Although the 2021 budget proposal contains information on the 03-year financial - State budget plan over 2021-2023, which also presents the actual outturns for 2018-2020, without detailed expenditure data for each year, hence no actual outturns for BY-2 and BY-3 are presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The 2021 budget plan presents the actual outturn in 2020 (BY-1). The 2021 budget plan includes a 03-year financial - State budget plan for period 2021-2023, which presents the estimated actual in 2020 and projection of revenues in 3 years 2021-2023, detailed data on actual expenditure in BY-2 and BY-3 is not presented.

25. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Yes, revenue estimates for BY-1 are presented by category.

**Source:**

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansn/sltn/bcnsnnh9/bcnsnnh\\_chitiet2?dDocName=MOFUCM184313&\\_afLoop=423441801236292#%40%3F\\_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D591qta7ne\\_290](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansn/sltn/bcnsnnh9/bcnsnnh_chitiet2?dDocName=MOFUCM184313&_afLoop=423441801236292#%40%3F_afLoop%3D423441801236292%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D591qta7ne_290)

**Comment:**

Sheet 3: DỰ TOÁN THU NGÂN SÁCH NHÀ NƯỚC THEO LĨNH VỰC NĂM 2021

Present revenue by categories

Kế hoạch tài chính NSNN 3 năm 2021-2023

Sheet PL2- forecast revenue by categories

- Thu từ khu vực doanh nghiệp nhà nước/Revenue from state enterprise
- Thu từ khu vực doanh nghiệp có vốn đầu tư nước ngoài/Revenue from FDI
- Thu từ khu vực kinh tế ngoài quốc doanh/Revenue from private sector
- Thuế thu nhập cá nhân/Personal income tax
- Thuế bảo vệ môi trường/Environment tax
- Thu từ hoạt động xổ số kiến thiết/lottery
- Thu hồi vốn, thu cổ tức, lợi nhuận, lợi nhuận sau thuế, chênh lệch thu, chi của Ngân hàng nhà nước/ revenue from state bank (interestt, capital, profit)
- Thu từ dầu thô/ Revenue from crude oil
- Tổng số thu từ hoạt động xuất nhập khẩu/ revenue from export & import
- Thuế giá trị gia tăng thu từ hàng hóa nhập khẩu/ VAT from import
- Thu viện trợ/Revenue from Aid

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

26. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

**Source:**

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansn/sltn/bcnsnnh9/bcnsnnh\\_chitiet2?dDocName=MOFUCM184313&\\_afLoop=441221135027309](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansn/sltn/bcnsnnh9/bcnsnnh_chitiet2?dDocName=MOFUCM184313&_afLoop=441221135027309)

**Comment:**

Sheet 03 - forecast revenue by categories for BY-1 2020

- Thu từ khu vực doanh nghiệp nhà nước/Revenue from state enterprise
- Thu từ khu vực doanh nghiệp có vốn đầu tư nước ngoài/Revenue from FDI
- Thu từ khu vực kinh tế ngoài quốc doanh/Revenue from private sector
- Thuế thu nhập cá nhân/Personal income tax
- Thuế bảo vệ môi trường/Environment tax
- Thu từ hoạt động xổ số kiến thiết/lottery
- Thu hồi vốn, thu cổ tức, lợi nhuận, lợi nhuận sau thuế, chênh lệch thu, chi của Ngân hàng nhà nước/ revenue from state bank (interestt, capital, profit)



Thu từ dầu thô/ Revenue from crude oil  
Tổng số thu từ hoạt động xuất nhập khẩu/ revenue from export & import  
- Thuế giá trị gia tăng thu từ hàng hóa nhập khẩu/ VAT from import  
Thu viện trợ/Revenue from Aid

The "other" comes to around 2.6% qualifying for an A.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The 2021 State budget plan presents individual sources of revenues accounting for all revenue in 2020 (Form No. 2 in file So lieu du toan NSNN nam 2021 Chinh phu trinh Quoc hoi.xlsx), in which other revenue accounts for 2% of total revenue, the answer is therefore a.

27. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

Source:

Comment:

Sheet 3 shows two columns for all figures - one for the original estimates for 2020, and one with updated estimates for 2020, for both total revenue and total expenditures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Form No. 1 and 2 of file So lieu du toan NSNN nam 2021 Chinh phu trinh Quoc hoi.xlsx presents estimated actual in 2020 in comparison with the originally approved budget (2020 budget)

28. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

b. No, revenue estimates for BY-2 and prior years are not presented by category.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sl/snn/sltn/bcnsnnhn9/bcnsnnhn\\_chitiet2?dDocName=MOFUCM184313&\\_afLoop=441221135027309#%40%3F\\_afLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3Deosmr7tpn\\_505](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sl/snn/sltn/bcnsnnhn9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afLoop=441221135027309#%40%3F_afLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3Deosmr7tpn_505)

Comment:

No revenues in the narrative or tables are provided for 2019 (BY-2)

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

29. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

d. No, individual sources of revenue are not presented for BY-2 and prior years.

**Source:**

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansn/sltm/bcnsnnh9/bcnsnnh\\_chitiet?dDocName=MOFUCM184313&\\_afLoop=441221135027309#%40%3F\\_afLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3Deosmr7tpn\\_505](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansn/sltm/bcnsnnh9/bcnsnnh_chitiet?dDocName=MOFUCM184313&_afLoop=441221135027309#%40%3F_afLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3Deosmr7tpn_505)

**Comment:**

No revenues in the narrative or tables are provided for 2019 (BY-2)

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

30. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

d. No actual data for all revenues are presented in the budget or supporting budget documentation.

**Source:**

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansn/sltm/bcnsnnh9/bcnsnnh\\_chitiet?dDocName=MOFUCM184313&\\_afLoop=441221135027309#%40%3F\\_afLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3Deosmr7tpn\\_505](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansn/sltm/bcnsnnh9/bcnsnnh_chitiet?dDocName=MOFUCM184313&_afLoop=441221135027309#%40%3F_afLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3Deosmr7tpn_505)

**Comment:**

The 2021 budget proposal only presents actual outturns for 2020 - the year before the budget year (BY-1).

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: The 2021 State budget plan only presents the actual outturn in 2020 (BY-1) - one year before the budget year.

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?"

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

**GUIDELINES:**

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- total debt outstanding at the end of BY-1;
- amount of net new borrowing required during BY-1;
- interest payments on the debt;
- interest rates on the debt instruments;
- maturity profile of the debt; and
- whether it is domestic or external debt.

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltnn/sltn/bcnsnnhn9/bcnsnnhn\\_chitiet2?dDocName=MOFUCM184313&\\_afLoop=441221135027309#%40%3F\\_afLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3Deosmr7tpn\\_505](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltnn/sltn/bcnsnnhn9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afLoop=441221135027309#%40%3F_afLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3Deosmr7tpn_505)

Comment:

Phụ lục: số liệu Dự toán NSNN năm 2021 trình Quốc Hội

Sheet 1 shows for 2020 (BY-1):

Interest payments on the debt for the budget year: Chi trả nợ lãi

Payment for loan : chi trả nợ gốc

Sheet 2 : Net new borrowing (State budget deficit): Bội chi ngân sách nhà nước

Phụ lục 2: Kế hoạch tài chính NSNN 3 năm 2021-2023

sheet 3 ; present Public Debt : - Outstanding debt of 2020 (Government debt, Government guaranteed debt and local government debt).

Sheet 3 also presents external debt estimates only for 2020.

Information missing is on maturity rates, interest rates for 2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: According with the 2017 Public Debt Management Law, core elements as required by IBP are presented in the Debt Bulletin No. 10 (published in the MOF e-Portal and as a printed publication) [https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM185309](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM185309)

IBP Comment

Many thanks to the government reviewer for additional information. However, Debt Bulletins are not considered part of the EBP package as they are not submitted to parliament for debate and approval. Per researcher's comments, option C applies as some core information is missing. There is no additional (beyond the core) information on debt in EBP's supporting documents.

32. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

**GUIDELINES:**

*Question 32 asks for which year the actual outcome for total debt outstanding is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.*

*For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.*

*It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.*

Answer:

d. No actual data for government debt are presented in the budget or supporting budget documentation.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn\\_chitiet2?dDocName=MOFUCM184313&\\_afrLoop=441221135027309#%40%3F\\_afrLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3Deosmr7tpn\\_505](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afrLoop=441221135027309#%40%3F_afrLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3Deosmr7tpn_505)

Comment:

All data only present debt figures of BY current (2021) and BY-1 (2020)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The Budget Proposal only presents data for BY-1; BY; BY+1 and BY+2, therefore, the choices from a to c are not applicable

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

**GUIDELINES:**

*Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:*

- *a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and*
- *estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)*

*In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.*

*In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.*

*The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.*

*For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.*

*Please provide in the comments a list of all known extra-budgetary funds.*

Answer:

d. No, information related to extra-budgetary funds is not presented.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnh9\\_chitiet?dDocName=MOFUCM184313&\\_afLoop=441221135027309#%40%3F\\_afLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3Deosmr7tpn\\_505](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnh9_chitiet?dDocName=MOFUCM184313&_afLoop=441221135027309#%40%3F_afLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3Deosmr7tpn_505)

Comment:

information related to extra-budgetary funds is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

34. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

**GUIDELINES:**

*Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.*

*Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.*

*The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018):*

*<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>. For the purpose of answering this question, please consider only the central government level.*

*In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.*

Answer:

b. No, central government finances are not presented on a consolidated basis.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnh9\\_chitiet?](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnh9_chitiet?)

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Comment:  
information related to extra-budgetary funds is not presented.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

35. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

**GUIDELINES:**

*Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.*

Answer:

b. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltnn/sltn/bcnsnnhn9/bcnsnnhn\\_chitiet2?](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltnn/sltn/bcnsnnhn9/bcnsnnhn_chitiet2?)

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Comment:

Dự toán NSNN năm 2021 trình Quốc Hội

Sheet 2: CÂN ĐỐI NGUỒN THU, CHI DỰ TOÁN NGÂN SÁCH TRUNG ƯƠNG  
VÀ NGÂN SÁCH ĐỊA PHƯƠNG NĂM 2021

Sheet 11: DỰ TOÁN CHI BỔ SUNG CÓ MỤC TIÊU TỪ NGÂN SÁCH TRUNG ƯƠNG  
CHO NGÂN SÁCH TỈNH, THÀNH PHỐ TRỰC THUỘC TRUNG ƯƠNG NĂM 2021

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: Forms No. 2, 10 and 11 of file So lieu du toan NSNN nam 2021 Chinh phu trinh Quoc hoi.xlsx presents transfers from the central government to sub-national governments (balancing transfers, targeted transfers), without explanatory narrative.

36. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

**GUIDELINES:**

*Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions*

1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/661465/distributional\\_analysis\\_autumn\\_budget\\_2017.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf))
- South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

d. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn\\_chitiet2?dDocName=MOFUCM184313&\\_afrlLoop=441221135027309#%40%3F\\_afrlLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3Deosmr7tpn\\_505](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afrlLoop=441221135027309#%40%3F_afrlLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3Deosmr7tpn_505)

Comment:

Neither the narrative or the tables provide any summary of expenditures for how they impact different groups of citizens

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

None of the above

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

*GUIDELINES:*

*Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.*

*Please provide in the comments a list of all known public corporations.*

Answer:

c. Yes, estimates of some but not all transfers to public corporations are presented.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/sltn/bcnsnnh9/bcnsnnh\\_chitiet2?dDocName=MOFUCM184313&\\_afLoop=441221135027309#%40%3F\\_afLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3Deosmr7tpn\\_505](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/sltn/bcnsnnh9/bcnsnnh_chitiet2?dDocName=MOFUCM184313&_afLoop=441221135027309#%40%3F_afLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3Deosmr7tpn_505)

Comment:

Sheet 7 of Phụ lục số liệu Dự toán NNNN năm 2019 trình Quốc Hội  
Current expenditures for :  
Vietnam Development Bank - Ngân hàng Phát triển Việt Nam  
Social Policy Bank - Ngân hàng Chính sách xã hội

Line IV also provides an aggregate value of transfers, but not individual transfers:

Chi thực hiện một số nhiệm vụ Nhà nước giao cho các Tập đoàn kinh tế, các Tổng công ty, các ngân hàng  
Expenses for implementing a number of tasks assigned by the State to economic groups, corporations and banks

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer:

a. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

Comments: The State Budget Law stipulates the following budget expenditure mandate "To invest in and provide capital transfers to enterprises for the production of public goods and/or services as contracted by the State; other economic entities; financial institutions; and to invest State capital in enterprises in compliance with applicable laws". Accordingly, instead of providing direct budget transfers to specific activities and specific social policy targeted groups, the State provide indirect supports via public financial institutions (i.e. the Social Policy Bank) for the latter to deliver State run credit schemes at lower-than-market interest rates (i.e. interest rate subsidies). The State can also contract out or place orders on selected SOEs to deliver public goods and/or services via the lead agencies.

IBP Comment

Many thanks to the government reviewer for their insightful comments. As noted by government reviewer, support to SOEs can be through quasi-fiscal activities, there is little disaggregated information on the 'capital investment' to Vietnam Development Bank, Social Policy Bank. There is a lumpsum estimate of 'capital investment' for tasks assigned to state economic groups, corporations and banks. IBP understands that as of 2018, Vietnam had over 600 SOEs (see p6 of <https://www.adb.org/sites/default/files/publication/562061/adbi-wp1071.pdf>). For answer choice A or B, there should be some level of disaggregation of transfers (in the form of subsidies, loans, value of nonfinancial assets transfers) to individual SOEs or categories of SOEs. In the absence of such information, and for cross country consistency, answer choice is revised to C (from B).



38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

**GUIDELINES:**

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

**Answer:**

c. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

**Source:**

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn\\_chitiet2?dDocName=MOFUCM184313&\\_afLoop=441221135027309#%40%3F\\_afLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3Deosmr7tpn\\_505](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afLoop=441221135027309#%40%3F_afLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3Deosmr7tpn_505)

**Comment:**

Some policies are explained in budget proposal on the ground of quasi-fiscal activities eg. support to Covid impacted groups:

\*1 Như: các Nghị quyết của Quốc hội số 107/2020/QH14 ngày 10 tháng 6 năm 2020 về kéo dài thời hạn miễn thuế sử dụng đất nông nghiệp, số 116/2020/QH14 ngày 19 tháng 6 năm 2020 quyết định giảm 30% số thuế thu nhập doanh nghiệp phải nộp năm 2020 đối với các doanh nghiệp, hợp tác xã, đơn vị sự nghiệp và tổ chức khác có tổng doanh thu năm 2020 không quá 200 tỷ đồng; các Nghị quyết của Ủy ban Thường vụ Quốc hội số 954/2020/UBTVQH14 ngày 02 tháng 6 năm 2020 nâng mức giảm trừ gia cảnh thuế thu nhập cá nhân cho bản thân người nộp thuế và người phụ thuộc, có hiệu lực thi hành từ ngày 01 tháng 7 năm 2020 và áp dụng từ kỳ tính thuế năm 2020; số 979/2020/UBTVQH14 ngày 27 tháng 7 năm 2020 điều chỉnh giảm 30% mức thuế bảo vệ môi trường đối với nhiên liệu bay áp dụng từ ngày 01 tháng 8 năm 2020 đến hết ngày 31 tháng 12 năm 2020.

\*2 Như: Nghị định số 41/2020/NĐ-CP ngày 08 tháng 4 năm 2020 quy định gia hạn 05 tháng tiền thuế và tiền thuế đất cho doanh nghiệp và hộ kinh doanh; Nghị quyết số 42/NQ-CP ngày 09 tháng 4 năm 2020 về các biện pháp hỗ trợ người dân gặp khó khăn do đại dịch Covid-19; Nghị quyết số 84/NQ-CP ngày 29 tháng 5 năm 2020 về các nhiệm vụ, giải pháp tiếp tục tháo gỡ khó khăn cho sản xuất kinh doanh, thúc đẩy giải ngân vốn đầu tư công và bảo đảm trật tự an toàn xã hội trong bối cảnh dịch Covid-19;...

\*3 Như: Quyết định số 22/2020/QĐ-TTg ngày 10 tháng 8 năm 2020 giảm tiền thuế đất năm 2020 đối với các đối tượng bị ảnh hưởng bởi dịch Covid-19 theo Nghị quyết số 84/NQ-CP ngày 29 tháng 5 năm 2020 của Chính phủ; Chỉ thị số 11/CT-TTg ngày 04 tháng 3 năm 2020 về các nhiệm vụ, giải pháp cấp bách tháo gỡ khó khăn cho sản xuất kinh doanh, bảo đảm an sinh xã hội ứng phó với dịch Covid-19;...

Some direct budget subsidies for some specific activities and policy-merited objects, the State provides indirect support via public financial organizations for the delivery of State credit schemes, providing loans with interest rates lower than market rates (interest subsidies).

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

IBP Comment

IBP acknowledges the improvement in practice where budget documents present comprehensive information on quasi-fiscal activities related to covid stimulus package. However, quasi-fiscal activities related to public corporations (joint and state owned) are not disclosed. Answer choice C applies.

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

**GUIDELINES:**

*Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:*

- A listing of the financial assets; and
- An estimate of their value.

*Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.*

*Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.*

Answer:

d. No, information related to financial assets is not presented.

Source:

<https://dev-ibp-survey.azurewebsites.net/Survey.aspx?s=9cd75fb1-d671-481a-ae8a-502259432121&u=e65ee7e4-97d1-4e3c-b7c2-a196b6a16ba5&pageId=2738>

Comment:

information related to financial assets is not presented

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

**GUIDELINES:**

*Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.*

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

Answer:

d. No, information related to nonfinancial assets is not presented.

Source:

E-portal on open budget of Gov: <https://ckns.mof.gov.vn/SitePages/ttckns.aspx>

MOF website for EPB

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn\\_chitiet2?](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afLoop=441221135027309#%40%3F_afLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3Deosmr7tpn_526)

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Comment:

information related to non-financial assets is not presented in the budget.

But a e-portal is used for public assets management" [https://taisancong.vn/tsc/faces/lnk/ls/ls110?](https://taisancong.vn/tsc/faces/lnk/ls/ls110?_afLoop=26404098795069733&_afWindowMode=0&_afWindowId=858lvijjr_1#%40%3F_afWindowId%3D858lvijjr_1%26_afLoop%3D26404098795069733%26_afWindowMode%3D0%26_adf.ctrl-state%3D858lvijjr_105)

[\\_afLoop=26404098795069733&\\_afWindowMode=0&\\_afWindowId=858lvijjr\\_1#%40%3F\\_afWindowId%3D858lvijjr\\_1%26\\_afLoop%3D26404098795069733%26\\_afWindowMode%3D0%26\\_adf.ctrl-state%3D858lvijjr\\_105](https://taisancong.vn/tsc/faces/lnk/ls/ls110?_afLoop=26404098795069733&_afWindowMode=0&_afWindowId=858lvijjr_1#%40%3F_afWindowId%3D858lvijjr_1%26_afLoop%3D26404098795069733%26_afWindowMode%3D0%26_adf.ctrl-state%3D858lvijjr_105)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

41. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

**GUIDELINES:**

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/qfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented. Answer "d" also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

d. No, estimates of expenditure arrears are not presented.

Source:

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx>

MOF website for EPB

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dDocName=MOFUCM184313&\_afrlLoop=441221135027309#%40%3F\_afrlLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26\_adf.ctrl-  
state%3Deosmr7tpn\_526

Comment:

No information on arrears is presented.

Vietnam has not the system of expenditure arrears presented in aggregated account balance though there is guidance of the Ministry of finance on this: based on Art 64 of State budget law

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

*GUIDELINES:*

*Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:*

- *a statement of purpose or policy rationale for each contingent liability;*
- *the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and*
- *the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).*

*Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.*

*In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."*

*Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.*

*For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.*

Answer:

c. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

Source:

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx>

MOF website for EPB

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltnn/sltn/bcnsnnh9/bcnsnnh\\_chitiet2?  
dDocName=MOFUCM184313&\\_afrlLoop=441221135027309#%40%3F\\_afrlLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltnn/sltn/bcnsnnh9/bcnsnnh_chitiet2?dDocName=MOFUCM184313&_afrlLoop=441221135027309#%40%3F_afrlLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26_adf.ctrl-)

state%3Deosmr7tpn\_526

Comment:

Sheet 5: there is a budget line for the contingency fund and other line for financial reserve fund, but does not show any information on contingent liabilities (Government guarantees).

As the 2017 Public Debt Management Law, public debt includes all Government guaranteed debt (100% explicit contingent liabilities) and there is figure of public debt, but Government guaranteed debt is not presented separated in budget proposal.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, information related to contingent liabilities is not presented.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for all contingent liabilities.

Comments: The data on Government guaranteed debt is included in Appendix Table 3 accessible by the following link:

[https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=9729&dDocName=MOFUCM184312&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam\\_2021-2023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx](https://mof.gov.vn/webcenter/contentattachfile/idcplg?dID=9729&dDocName=MOFUCM184312&filename=Ke%20hoach%20tai%20chinh%20-%20NSNN%203%20nam_2021-2023%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx) [https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM184313&dID=208880](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM184313&dID=208880) Accordingly, the supporting documents to the 2021 State budget proposal already include annual data on Government guaranteed debt in period 2020-2023

IBP Comment

Many thanks to the reviewers for their comments. IBP acknowledges the improvement in practice, however maintains researchers choice of C. Sheet 3 presents total guaranteed debt obligations for BY-1 and the current year. There is no statement of purpose or disaggregation of new-old guarantees offered.

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

**GUIDELINES:**

*Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:*

- *Projections that cover a period of at least 10 years.*
- *The macroeconomic and demographic assumptions used in making the projections.*
- *A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.*

*The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.*

*Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.*

*For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances*

Answer:

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Source:

Comment:

Information related to future liabilities and the sustainability of finances over the longer term - 10 years is not presented.

3 year fiscal plan only estimates of public debt and Government debt over the next 3 years

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: In addition to the State budget documentation, there are also the financial strategy, the public debt strategy, the 05-year and annual public debt borrowing and repayment plans, these documents are not always made available at the time the budget documents are presented by the Government to the National Assembly.

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

*GUIDELINES:*

*Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.*

Answer:

c. Yes, estimates of some but not all sources of donor assistance are presented.

Source:

New portal on open budget

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx>

MOF website for EPB

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn\\_chitiet2?dDocName=MOFUCM184313&\\_afrLoop=441221135027309#%40%3F\\_afrLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3Deosmr7tpn\\_526](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afrLoop=441221135027309#%40%3F_afrLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3Deosmr7tpn_526)

Comment:

Phụ lục số liệu Dự toán NNNN năm 2019 trình Quốc Hội - Sheet 1

"Thu Viện trợ" - Revenue on Aid

only an aggregate value is presented without details and narrative

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

Comments: The data on donor assistance included in the 2021 State budget proposal submitted to the National Assembly include both financial and in-kind assistance, but only at aggregate levels and without detailed explanatory narratives.

IBP Comment

Many thanks to the government reviewer for their comments. However, given that only an aggregate value of external assistance is provided, answer choice C applies. This is consistent with the guidelines and with other OBS countries scoring.

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

**GUIDELINES:**

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

*Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.*

*Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.*

Answer:

d. No, information related to tax expenditures is not presented.

Source:

MOF website for EPB

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn\\_chitiet2?](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn_chitiet2?)

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<https://ckns.mof.gov.vn/SitePages/ttckns.aspx>

Comment:

the narrative budget proposal explains that tax expenditures in details:

foot note 1 & 5 : \*1 Như: các Nghị quyết của Quốc hội số 107/2020/QH14 ngày 10 tháng 6 năm 2020 về kéo dài thời hạn miễn thuế sử dụng đất nông nghiệp, số 116/2020/QH14 ngày 19 tháng 6 năm 2020 quyết định giảm 30% số thuế thu nhập doanh nghiệp phải nộp năm 2020 đối với các doanh nghiệp, hợp tác xã, đơn vị sự nghiệp và tổ chức khác có tổng doanh thu năm 2020 không quá 200 tỷ đồng; các Nghị quyết của Ủy ban Thường vụ Quốc hội số 954/2020/UBTVQH14 ngày 02 tháng 6 năm 2020 nâng mức giảm trừ gia cảnh thuế thu nhập cá nhân cho bản thân người nộp thuế và người phụ thuộc, có hiệu lực thi hành từ ngày 01 tháng 7 năm 2020 và áp dụng từ kỳ tính thuế năm 2020; số 979/2020/UBTVQH14 ngày 27 tháng 7 năm 2020 điều chỉnh giảm 30% mức thuế bảo vệ môi trường đối với nhiên liệu bay áp dụng từ ngày 01 tháng 8 năm 2020 đến hết ngày 31 tháng 12 năm 2020.

\*5 Nghị định số 41/2020/NĐ-CP ngày 08 tháng 4 năm 2020 quy định gia hạn 05 tháng tiền thuế và tiền thuế đất cho doanh nghiệp và hộ kinh doanh; Nghị định số 70/2020/NĐ-CP ngày 28 tháng 6 năm 2020 quy định giảm 50% mức thu lệ phí trước bạ đối với ô tô sản xuất, lắp ráp trong nước, áp dụng từ ngày 28/6/2020 đến hết ngày 31 tháng 12 năm 2020; Nghị định số 109/2020/NĐ-CP ngày 15 tháng 9 năm 2020 quy định gia hạn thời hạn nộp thuế tiêu thụ đặc biệt đối với ô tô sản xuất lắp ráp trong nước; trình Ủy ban Thường vụ Quốc hội ban hành Nghị quyết số 954/2020/UBTVQH14 ngày 02 tháng 6 năm 2020 nâng mức giảm trừ gia cảnh thuế thu nhập cá nhân cho bản thân người nộp thuế và người phụ thuộc, có hiệu lực thi hành từ ngày 01 tháng 7 năm 2020 và áp dụng từ kỳ tính thuế năm 2020; Nghị quyết số 979/2020/UBTVQH14 ngày 27 tháng 7 năm 2020 điều chỉnh giảm 30% mức thuế bảo vệ môi trường đối với nhiên liệu bay áp dụng từ ngày 01 tháng 8 năm 2020 đến hết ngày

31 tháng 12 năm 2020; trình Quốc hội ban hành Nghị quyết số 116/2020/QH14 ngày 19 tháng 6 năm 2020 quyết định giảm 30% số thuế thu nhập doanh nghiệp phải nộp năm 2020 đối với các doanh nghiệp, hợp tác xã, đơn vị sự nghiệp và tổ chức khác có tổng doanh thu năm 2020 không quá 200 tỷ đồng. Đồng thời, Thủ tướng Chính phủ ban hành Quyết định số 22/2020/QĐ-TTg ngày 10 tháng 8 năm 2020 giảm tiền thuê đất năm 2020 đối với các đối tượng bị ảnh hưởng bởi dịch Covid-19 theo Nghị quyết số 84/NQ-CP ngày 29 tháng 5 năm 2020 của Chính phủ.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

d. No, information related to tax expenditures is not presented.

Comments: The 2021 State budget proposal that the Government presented to the National Assembly include information on tax expenditure in 2020 (BY-1)- one year before the budget year. The 2021 budget revenue plan does not include tax expenditure information. In particular, the presentation of 2020 actual outturns provides information such as foot notes 1 and 5 of the IBP assessment; in addition to information on the outcomes of revenue policies to support citizens and businesses affected by Covid-19 "the policy implementation outturn as of end of September was VND 88.4 trillion, incl. (i) VND 71.8 trillion of tax and land rent deferral; (ii) VND 16.6 trillion of exemption and reduction of taxes, fees and charges".

IBP Comment

Many thanks to the government reviewer. IBP agrees with their assessment and revised to answer choice D (from C). Information on on tax expenditures is provided for BY-1 and not for the budget year of 2021.

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

*GUIDELINES:*

*Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.*

Answer:

d. No, estimates of earmarked revenues are not presented.

Source:

MOF website for EPB

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltnn/sltn/bcnsnnhn9/bcnsnnhn\\_chitiet2?](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltnn/sltn/bcnsnnhn9/bcnsnnhn_chitiet2?)

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Comment:

Sheet 3 - Thu nội địa/Domestic revenues

earmark some tax revenues including:

Thuế thu nhập cá nhân/Personal income tax

Thuế bảo vệ môi trường/Environment tax

Các khoản thu về nhà, đất/ revenue from land and housing

- Thuế sử dụng đất nông nghiệp / tax on agriculture land
- Thuế sử dụng đất phi nông nghiệp/tax on non -agriculture land
- Thu tiền cho thuê đất, thuê mặt nước/rent on land
- Thu tiền sử dụng đất/ land user

Tổng số thu từ hoạt động xuất nhập khẩu/ revenue from export & import

- Thuế giá trị gia tăng thu từ hàng hóa nhập khẩu/ VAT from import
- Thuế xuất khẩu/export tax
- Thuế nhập khẩu/import tax



- Thuế tiêu thụ đặc biệt thu từ hàng hóa nhập khẩu/Special consumption tax
- Thuế bảo vệ môi trường thu từ hàng hóa nhập khẩu/environmental tax on import goods

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer: e. Not applicable/other (please comment).  
Comments: Clause 1, Article 7 of the SBL stipulates "Revenues from taxes, fees, charges and other lawful revenue are fully included in the State budget balance, and as a rule not earmarked for any specific expenditure mandates..."; Accordingly, the 2015 SBL stipulates that all budget revenues are accounted for in the State budget fund to cover the expenditure mandates. This practice implies comprehensive and transparent State budget management. Therefore, the State budget plan does not present information on revenues earmarked for any specific purposes.

IBP Comment  
Thank you to the government reviewer for this clarification. However, there are reports that Vietnam has implemented a tobacco tax, such that " the Vietnam Tobacco Control Fund (VNTCF) is funded by tobacco manufacturers and importers, who are required to contribute 1% of factory prices of all cigarette packs produced locally or imported to Viet Nam." (See p. 40 of the case study on the tobacco tax in Vietnam: [http://www.jointlearningnetwork.org/uploads/files/resources/Country\\_case\\_studies\\_on\\_earmarking\\_for\\_health.pdf](http://www.jointlearningnetwork.org/uploads/files/resources/Country_case_studies_on_earmarking_for_health.pdf))

47. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

**GUIDELINES:**

*Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.*

*In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.*

*Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.*

Answer:

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

Source:

MOF website for EPB

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnh9/bcnsnnh9/chitiet2?dDocName=MOFUCM184313&\\_afriLoop=441221135027309#%40%3F\\_afriLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3Ddeosmr7tpn\\_526](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnh9/bcnsnnh9/chitiet2?dDocName=MOFUCM184313&_afriLoop=441221135027309#%40%3F_afriLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3Ddeosmr7tpn_526)

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnh9/bcnsnnh9/chitiet2?dDocName=MOFUCM184313&\\_afriLoop=441221135027309#%40%3F\\_afriLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3Ddeosmr7tpn\\_526](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnh9/bcnsnnh9/chitiet2?dDocName=MOFUCM184313&_afriLoop=441221135027309#%40%3F_afriLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3Ddeosmr7tpn_526)

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<https://ckns.mof.gov.vn/SitePages/ttckns.aspx>

Comment:

estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.

Sheet 1 & 5 & 6 of supporting document to EPB.

A line on policy: wage reform and job reduction

Chi cái cách tiền lương, tinh giản biên chế

Sheet 7: also include budget for national target program for 2021-2025. as a new policy.

Part II, Section 2 "State budget objectives and tasks and the basis for formulating the 2021 state budget estimate" - Forecasting the world and

domestic economic situation, together with socio-economic development requirements and tasks, determining annual state budget targets 2021 is: Mobilizing, allocating and effectively using the State's resources to stabilize the macro-economy, promote economic recovery, and ensure security, social life; implement the restructuring of the state budget in association with the reorganization of the apparatus, streamlining of staff, and renewal of the public non-business sector; continue to tighten discipline, financial discipline - budget, thoroughly save state budget expenditure. On the basis of the assessment of the ability to carry out socio-economic tasks in 2020, it is expected that the world economic situation and inwater in 2021; The State budget estimate for 2021 is built on the basis of an expected economic growth of 6% compared to 2020, the growth rate is only the average consumer price index (CPI) is about 4%; crude oil price 45 USD/barrel; export turnover growth is about 5%

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: Following up the policy on right-sizing of organization and personnel and salary reforms in the public sector, the annual State budget plan always allocates expenditure earmarked for salary reforms, personnel right-sizing and discloses a separate item for the purpose.

48. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

**GUIDELINES:**

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

**Answer:**

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

**Source:**

MOF website for EPB

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltnn/sltn/bcnsnnhn9/bcnsnnhn\\_chitiet2?](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltnn/sltn/bcnsnnhn9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afriLoop=441221135027309#%40%3F_afriLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3Ddeosmr7tpn_526)

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**Comment:**

JKe hoạch tài chính - NSNN 3 năm 2021-2023 trình Quốc Hội

Sheet 1 include the policy on wage reform and job reduction policy

Narrative justification (page 10) state about the restructure and equitization of state own enterprise as one policy to reflect the above budget and current budget expenditure to increase basic wage.

"đẩy nhanh tiến độ thực hiện tái cấu trúc, cổ phần hóa, thoái vốn nhà nước tại doanh nghiệp; nâng cao hiệu quả hoạt động của các tập đoàn, tổng công ty nhà nước"

- Chi thường xuyên: 1.036,7 nghìn tỷ đồng, chiếm 61,4% tổng chi NSNN, giảm khoảng 20 nghìn tỷ đồng (-1,9%) so với dự toán năm 2020. Đồng thời, chưa cân đối được nguồn để thực hiện điều chỉnh mức lương cơ sở từ 1,49 triệu đồng lên 1,6 triệu đồng,

Part II , 2. State budget objectives and tasks and the basis for formulating the 2021 state budget estimate:

"2021 is a year of special significance, the first year of implementing the Resolution of the 13th National Congress of Deputies, the first year of implementing the 10-year socio-economic development strategy 2021-2030 and the 5-year socio-economic development plan 2021-2025. With Forecasting the world and domestic economic situation, together with socio-economic development requirements and tasks, determining annual state budget targets 2021 is: Mobilizing, allocating and effectively using the State's resources to stabilize the macro-economy, promote economic

recovery, and ensure security, social life; implement the restructuring of the state budget in association with the reorganization of the apparatus, streamlining of staff, and renewal of the public non-business sector; continue to tighten discipline, financial discipline - budget, thoroughly save state budget expenditure)"

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: The 2021 State budget proposal includes a 3-year financial - State budget plan for period 2021-2023, which sets out the objective for the 3-year plan over 2021-2023; the budget framework for 2019-2021 solutions and implementation arrangements (page 12 of the report).

49. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

**GUIDELINES:**

*Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)*

*The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.*

*Nonfinancial data can include information on:*

*Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.*

*Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.*

*Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.*

*In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.*

Answer:

d. No, nonfinancial data on inputs are not presented.

Source:

MOF website for EPB

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn\\_chitiet2?](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afLoop=441221135027309#%40%3F_afLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3Deosmr7tpn_526)

[dDocName=MOFUCM184313&\\_afLoop=441221135027309#%40%3F\\_afLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3Deosmr7tpn\\_526](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afLoop=441221135027309#%40%3F_afLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3Deosmr7tpn_526)

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<https://ckns.mof.gov.vn/SitePages/ttckns.aspx>

Comment:

nonfinancial data on inputs are not presented.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

**GUIDELINES:**

*Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.*

Answer:

d. No, nonfinancial data on results are not presented.

Source:

MOF website for EPB

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slmsnn/sltn/bcnsnnh9/bcnsnnhn\\_chitiet2?dDocName=MOFUCM184313&\\_afLoop=441221135027309#%40%3F\\_afLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3Deosmr7tpn\\_526](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slmsnn/sltn/bcnsnnh9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afLoop=441221135027309#%40%3F_afLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3Deosmr7tpn_526)

Comment:

nonfinancial data on results are not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

51. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

**GUIDELINES:**

*Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies if performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.*

Answer:

d. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

**GUIDELINES:**

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such as the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. ([http://www.finance.gov.pk/budget/mtbf\\_2018\\_21.pdf](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf) and [http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

**Answer:**

b. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.

**Source:**

MOF website for EPB

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnh9/bcnsnnhn\\_chitiet2?dDocName=MOFUCM184313&\\_afLoop=441221135027309#%40%3F\\_afLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3Deosmr7tpn\\_526](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnh9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afLoop=441221135027309#%40%3F_afLoop%3D441221135027309%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3Deosmr7tpn_526)

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**Comment:**

Narrative on budget proposal 2021 states the support to Covid impact on some tax and fee to support the poor and most affected groups.

\*1 Như: các Nghị quyết của Quốc hội số 107/2020/QH14 ngày 10 tháng 6 năm 2020 về kéo dài thời hạn miễn thuế sử dụng đất nông nghiệp, số 116/2020/QH14 ngày 19 tháng 6 năm 2020 quyết định giảm 30% số thuế thu nhập doanh nghiệp phải nộp năm 2020 đối với các doanh nghiệp, hợp tác xã, đơn vị sự nghiệp và tổ chức khác có tổng doanh thu năm 2020 không quá 200 tỷ đồng; các Nghị quyết của Ủy ban Thường vụ Quốc hội số 954/2020/UBTVQH14 ngày 02 tháng 6 năm 2020 nâng mức giảm trừ gia cảnh thuế thu nhập cá nhân cho bản thân người nộp thuế và người phụ thuộc, có hiệu lực thi hành từ ngày 01 tháng 7 năm 2020 và áp dụng từ kỳ tính thuế năm 2020; số 979/2020/UBTVQH14 ngày 27 tháng 7 năm 2020 điều chỉnh giảm 30% mức thuế bảo vệ môi trường đối với nhiên liệu bay áp dụng từ ngày 01 tháng 8 năm 2020 đến hết ngày 31 tháng 12 năm 2020.

\*2 Như: Nghị định số 41/2020/NĐ-CP ngày 08 tháng 4 năm 2020 quy định gia hạn 05 tháng tiền thuế và tiền thuế đất cho doanh nghiệp và hộ kinh doanh; Nghị quyết số 42/NQ-CP ngày 09 tháng 4 năm 2020 về các biện pháp hỗ trợ người dân gặp khó khăn do đại dịch Covid-19; Nghị quyết số 84/NQ-CP ngày 29 tháng 5 năm 2020 về các nhiệm vụ, giải pháp tiếp tục tháo gỡ khó khăn cho sản xuất kinh doanh, thúc đẩy giải ngân vốn đầu tư công và bảo đảm trật tự an toàn xã hội trong bối cảnh dịch Covid-19;...

\*3 Như: Quyết định số 22/2020/QĐ-TTg ngày 10 tháng 8 năm 2020 giảm tiền thuế đất năm 2020 đối với các đối tượng bị ảnh hưởng bởi dịch Covid-19 theo Nghị quyết số 84/NQ-CP ngày 29 tháng 5 năm 2020 của Chính phủ; Chỉ thị số 11/CT-TTg ngày 04 tháng 3 năm 2020 về các nhiệm vụ, giải pháp cấp bách tháo gỡ khó khăn cho sản xuất kinh doanh, bảo đảm an sinh xã hội ứng phó với dịch Covid-19;...

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.

Comments: All State policies intended to benefit directly the country's most impoverished population are covered in the budget estimates and reflected in the targeted transfers to SNGs and social protection items, but no narrative discussion is provided Refer to File So lieu du toan NSNN nam 2021 Chinh phu trinh Quoc hoi.xlsx: Form No. 11 presents all transfers from the central government to SNGs for the implementation of targeted programs and mandates, entitlement and policies as legislated. Form No. 6 presents social protection spending items.

IBP Comment

Many thanks to the government reviewer. IBP worked with researcher to revise to answer choice B.

53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

*GUIDELINES:*

*Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.*

*To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.*

Answer:

a. Yes, a detailed timetable is released to the public.

Source:

See the guided timelines in Decree no 163. art. 22:

<https://thuvienphapluat.vn/van-ban/tai-chinh-nha-nuoc/Nghi-dinh-163-2016-ND-CP-huong-dan-Luat-ngan-sach-nha-nuoc-335331.aspx>

"Điều 22. Thời gian hướng dẫn lập, xây dựng, tổng hợp, quyết định và giao dự toán ngân sách nhà nước"

Comment:

- The budget process and calendar are specified in Article 22 of Decree No. 163/2016/ND-CP, dated December 21, 2016, promulgating specification for the implementation of certain Articles in the State Budget Law.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

*GUIDELINES:*

*Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:*

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

Prebudget statement|

Số: 31/CT-TTg dated 29 July 2020

Chi thị về VỀ XÂY DỰNG KẾ HOẠCH PHÁT TRIỂN KINH TẾ - XÃ HỘI VÀ DỰ TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2021

<https://thuvienphapluat.vn/van-ban/thuong-mai/Chi-thi-31-CT-TTg-2020-xay-dung-Ke-hoach-du-toan-Ngan-sach-Nha-nuoc-2021-448473.aspx>

Circular 71/2020/TT-BTC dated 30/7/2020 on guiding on budgeting state budget of 2021 and 3 years plan 2021-2023 | THÔNG TƯ HƯỚNG DẪN XÂY DỰNG DỰ TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2021, KẾ HOẠCH TÀI CHÍNH - NGÂN SÁCH NHÀ NƯỚC 03 NĂM 2021-2023  
<https://thuvienphapluat.vn/van-ban/Tai-chinh-nha-nuoc/Thong-tu-71-2020-TT-BTC-huong-dan-xay-dung-du-toan-ngan-sach-nha-nuoc-2021-449366.aspx>

Comment:

Only GDP rate is stated at approx 7% in Directive 31/CT-TTg.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for the macroeconomic forecast.

Comments: nominal GDP level; inflation rate; real GDP growth; and interest rates.

Government Reviewer

Opinion: Agree

Comments: The PM's Directive No. 31/CT-TTg, on socio-economic development planning and State budget planning for year 2021, includes economic growth (page 3); targeting national economic growth to be 7% in 2021.

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

**GUIDELINES:**

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

<https://thuvienphapluat.vn/van-ban/thuong-mai/Chi-thi-31-CT-TTg-2020-xay-dung-Ke-hoach-du-toan-Ngan-sach-Nha-nuoc-2021-448473.aspx>

Comment:

There is a discussion of expenditure policies and priorities; including current expenditure, investment development expenditure, reserve fund expenditure, Aid, policies for national target programmes, wage policies.

But it does not include specific estimate total expenditure for each policies

eg.

" cơ cấu lại ngân sách theo Nghị quyết số 07-NQ/TW của Bộ Chính trị, gắn với việc triển khai chủ trương sắp xếp lại tổ chức bộ máy, tinh giản biên chế, đầu mối khu vực sự nghiệp công lập theo các Nghị quyết số 18-NQ/TW và Nghị quyết số 19-NQ/TW của Hội nghị Trung ương 6 (Khóa XII). Tăng cường thực hiện các giải pháp, chính sách tham gia cuộc cách mạng công nghiệp lần thứ tư và đẩy mạnh ứng dụng, triển khai Chính phủ điện tử"

Ưu tiên bố trí vốn cho các chương trình mục tiêu quốc gia, dự án quan trọng quốc gia, chương trình, dự án phát triển hạ tầng trọng điểm có sức lan tỏa, tạo động lực phát triển kinh tế - xã hội, tạo đột phá thu hút nguồn vốn khu vực tư nhân trong và ngoài nước và bảo đảm phát triển hài hòa giữa các địa phương, vùng lãnh thổ.

Dự toán tạo nguồn cải cách tiền lương: Các bộ, cơ quan trung ương và các địa phương lập dự toán tạo nguồn cải cách tiền lương theo quy định của Nghị quyết số 27-NQ/TW của Hội nghị Trung ương 7 (Khóa XII) về thực hiện cải cách chính sách tiền lương và các Nghị quyết của Quốc hội.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The PM's Directive No. 31/CT-TTg, and the MOF's Circular No. 71/2020/TT-BTC, dated 30/7/2020, set out policy direction and priorities of expenditure mandates, but not the total expenditure envelopes. The expenditure estimates for prioritized mandates are subject to total affordability of the country.

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

**GUIDELINES:**

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

[http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=2&\\_page=1&mode=detail&document\\_id=200619](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=2&_page=1&mode=detail&document_id=200619)

Circular 71/2020/TT-BTC dated 30/7/2020 on guiding on budgeting state budget of 2021 and 3 years plan 2021-2023 | THÔNG TƯ HƯỚNG DẪN XÂY DỰNG DỰ TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2021, KẾ HOẠCH TÀI CHÍNH - NGÂN SÁCH NHÀ NƯỚC 03 NĂM 2021-2023



<https://thuvienphapluat.vn/van-ban/Tai-chinh-nha-nuoc/Thong-tu-71-2020-TT-BTC-huong-dan-xay-dung-du-toan-ngan-sach-nha-nuoc-2021-449366.aspx>

Comment:

a discussion of revenue policies and priorities; but not include estimated revenue for policies

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The PM's Directive No. 31/CT-TTg, and the MOF's Circular No. 71/2020/TT-BTC, dated 30/7/2020, set out targets and revenue policy orientations. Refer to page 9 of Directive No. 31/CT-TTg: "Targeting domestic revenue from productive and commercial activities in 2021 (taking into account adjustments of revenue policies) to increase on average by 9-11% from the estimated actual in 2020 nationwide. Actual revenue increase will depend on local circumstances, characteristics and economic growth; net trade revenue in 2021 will increase on average by 4-6% from the estimated actual in 2020. Revenue from land use and land rent will be estimated on the basis of land use right auctioning plans, land and house restructuring and disposal plans as approved by relevant authorities in compliance with related laws."

57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

*GUIDELINES:*

*Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:*

- *the amount of net new borrowing needed in the upcoming budget year;*
- *the central government's total debt burden at the end of the upcoming budget year; and*
- *the interest payments on the outstanding debt for the upcoming budget year.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.*

Answer:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

<https://thuvienphapluat.vn/van-ban/thuong-mai/Chi-thi-31-CT-TTg-2020-xay-dung-Ke-hoach-du-toan-Ngan-sach-Nha-nuoc-2021-448473.aspx>

Circular 71/2020/TT-BTC dated 30/7/2020 on guiding on budgeting state budget of 2021 and 3 years plan 2021-2023 | THÔNG TƯ HƯỚNG DẪN XÂY DỰNG DỰ TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2021, KẾ HOẠCH TÀI CHÍNH - NGÂN SÁCH NHÀ NƯỚC 03 NĂM 2021-2023  
<https://thuvienphapluat.vn/van-ban/Tai-chinh-nha-nuoc/Thong-tu-71-2020-TT-BTC-huong-dan-xay-dung-du-toan-ngan-sach-nha-nuoc-2021-449366.aspx>

Comment:

none of data on debt is presented

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

**GUIDELINES:**

*Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.*

*To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.*

**Answer:**

b. No, multi-year expenditure estimates are not presented.

**Source:**

Instruction 31-CT/PM

<https://thuvienphapluat.vn/van-ban/thuong-mai/Chi-thi-31-CT-TTg-2020-xay-dung-Ke-hoach-du-toan-Ngan-sach-Nha-nuoc-2021-448473.aspx>

Circular 71/2020/TT-BTC dated 30/7/2020 on guiding on budgeting state budget of 2021 and 3 years plan 2021-2023 | THÔNG TƯ HƯỚNG DẪN XÂY DỰNG DỰ TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2021, KẾ HOẠCH TÀI CHÍNH - NGÂN SÁCH NHÀ NƯỚC 03 NĂM 2021-2023  
<https://thuvienphapluat.vn/van-ban/Tai-chinh-nha-nuoc/Thong-tu-71-2020-TT-BTC-huong-dan-xay-dung-du-toan-ngan-sach-nha-nuoc-2021-449366.aspx>

**Comment:**

Prime Minister Directive 31/CT-TTg, dated 29 July 2020 sets out objectives and mandates for the formulation of 2021 State budget and 03-year financial - State budget plan over 2021-2023

MOF Circular 71/2020/TT-BTC dated 30/7/2020 provides guidelines for review of State budget outcomes in 2020 and in period 2016-2020, guidelines for the formulation of 2021 State budget plan and 03-year financial - State budget plan over 2021-2023. However, both documents do not provide multi-year State budget estimates.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.*

**Answer:**

a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:  
Enacted budget  
Upload : 4 Dec 2020

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/duoan?collectionID=22026485579038859&\\_afLoop=1202919191536011#%40%3F\\_afLoop%3D1202919191536011%26centerWidth%3D100%2525%26collectionID%3D22026485579038859%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Dssn8vlbdi\\_4](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/duoan?collectionID=22026485579038859&_afLoop=1202919191536011#%40%3F_afLoop%3D1202919191536011%26centerWidth%3D100%2525%26collectionID%3D22026485579038859%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dssn8vlbdi_4)

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx>

Comment:  
Sheet B18, B20 in attached file and link: expenditures by administrative units (ministries, branches, agencies)  
Sheet B16: expenditures by economic classifications  
Sheet B17 expenditures by functional classification

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: [https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r//tin-bo-tai-chinh?dDocName=MOFUCM186698&dID=208883](https://mof.gov.vn/webcenter/portal/btcvn/pages_r//tin-bo-tai-chinh?dDocName=MOFUCM186698&dID=208883) The enacted 2021 State budget is presented with administrative classification (ministries, central agencies) - Form No. 18/CK-NSNN; functional classification (education and training, health, science and technology...)- Form No. 17/CK-NSNN; and economic classification (capital, recurrent, salary reforms...) - Form No.16/CK-NSNN

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:  
Administrative classification  
Economic classification  
Functional classification

Source:  
[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/duoan?collectionID=22026485579038859&\\_afLoop=1202919191536011#%40%3F\\_afLoop%3D1202919191536011%26centerWidth%3D100%2525%26collectionID%3D22026485579038859%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Dssn8vlbdi\\_4](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/duoan?collectionID=22026485579038859&_afLoop=1202919191536011#%40%3F_afLoop%3D1202919191536011%26centerWidth%3D100%2525%26collectionID%3D22026485579038859%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dssn8vlbdi_4)

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx>

Comment:  
Sheet B18, B20 in attached file and link: expenditures by administrative units (ministries, branches, agencies)  
Sheet B16: expenditures by economic classifications  
Sheet B17 expenditures by functional classification

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: [https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r//tin-bo-tai-chinh?dDocName=MOFUCM186698&dID=208883](https://mof.gov.vn/webcenter/portal/btcvn/pages_r//tin-bo-tai-chinh?dDocName=MOFUCM186698&dID=208883)

60. Does the Enacted Budget present expenditure estimates for individual programs?

**GUIDELINES:**

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the

meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:

d. No, the Enacted Budget does not present expenditure estimates by program.

Source:

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltndutoan?collectionID=22026485579038859&\\_afLoop=1202919191536011#%40%3F\\_afLoop%3D1202919191536011%26centerWidth%3D100%2525%26collectionID%3D22026485579038859%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Dssn8vlbdi\\_4](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltndutoan?collectionID=22026485579038859&_afLoop=1202919191536011#%40%3F_afLoop%3D1202919191536011%26centerWidth%3D100%2525%26collectionID%3D22026485579038859%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dssn8vlbdi_4)

<https://ckns.mof.gov.vn/SitePages/tckns.aspx>

Comment:

Sheet B18, B20 include expenditures by administrative units (ministries, branches, agencies and provinces) which include the national targeted programme "national target programs"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

Comments: In Sheet B18, Table 18/CK-NSNN, the expenditure schedule by administrative unit (ministries, central agencies) includes an estimate of the national target program expenditure, but this expenditure only accounts for a part of the budget.

[https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM186698&dID=208883](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM186698&dID=208883)

IBP Comment

Many thanks to the government reviewers. Sheet B18 presents expenditures for administrations classified by economic classification. There is no disaggregation of the National Target Programs. As such, answer choice D applies.

61. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

**GUIDELINES:**

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Source:

Enacted budget

Upload : 4 Dec 2020

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltndutoan?collectionID=22026485579038859&\\_afLoop=1202919191536011#%40%3F\\_afLoop%3D1202919191536011%26centerWidth%3D100%2525%26collectionID%3D22026485579038859%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Dssn8vlbdi\\_4](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltndutoan?collectionID=22026485579038859&_afLoop=1202919191536011#%40%3F_afLoop%3D1202919191536011%26centerWidth%3D100%2525%26collectionID%3D22026485579038859%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dssn8vlbdi_4)

<https://ckns.mof.gov.vn/SitePages/tckns.aspx>

Comment:  
B14 (Revenues by sector); B15 (Revenues by tax codes).

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: The 2021 State budget revenue plan is classified by key revenue types: domestic revenue, oil revenue, net trade revenue, grant - Form No. 12/CK-NSNN; in addition to tax types incl. taxes; fees and charges, non-tax revenues; capital revenues; grants - Form No. 14/CK-NSNN, and Form No. 15/CK-NSNN. [https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM186698&dID=208883](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM186698&dID=208883)

62. Does the Enacted Budget present individual sources of revenue?

**GUIDELINES:**

*Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.*

*To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.*

Answer:  
a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Source:  
Enacted budget  
Upload : 4 Dec 2020

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/sltm/duoan?collectionID=22026485579038859&\\_afLoop=1202919191536011#%40%3F\\_afLoop%3D1202919191536011%26centerWidth%3D100%2525%26collectionID%3D22026485579038859%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Dssn8vlbdi\\_4](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/sltm/duoan?collectionID=22026485579038859&_afLoop=1202919191536011#%40%3F_afLoop%3D1202919191536011%26centerWidth%3D100%2525%26collectionID%3D22026485579038859%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dssn8vlbdi_4)

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx>

Comment:  
Sheet B14,B15 on all individual sources of revenue  
Other revenues (23,330.15 billions dong) is only 1.7% of total revenues, which justifies an A score

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: The 2021 budget plan present individual sources of revenues, other revenue accounts for 2% of the total.  
[https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM186698&dID=208883](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM186698&dID=208883)

63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

**GUIDELINES:**

*Question 63 asks about three key estimates related to borrowing and debt:*

*· the amount of net new borrowing required during the budget year;*

- the total debt outstanding at the end of the budget year;
- the interest payments on the outstanding debt for the budget year.

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.*

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

Enacted budget

Upload : 4 Dec 2020

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/sltn/duoan?](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/sltn/duoan?collectionID=22026485579038859&_afLoop=1202919191536011#%40%3F_afLoop%3D1202919191536011%26centerWidth%3D100%2525%26collectionID%3D22026485579038859%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dssn8vlbdi_4)

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<https://ckns.mof.gov.vn/SitePages/ttckns.aspx>

Comment:

B12: interest payment > Chi trả nợ lãi =110,065 billions dongs

B12: budget deficit = Net borrowing> . (BỘI CHI NGÂN SÁCH NHÀ NƯỚC=343,670 billions dongs)

B12: debt payment > CHI TRẢ NỢ GỐC = 264,899 billions dongs

B12: total debt line 'Đ' is 608,5 69 billions dongs

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

**GUIDELINES:**

*Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:*

- expenditure and revenue totals;
- the main policy initiatives in the budget;
- the macroeconomic forecast upon which the budget is based; and
- contact information for follow-up by citizens.

*To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core*

elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

a. The Citizens Budget provides information beyond the core elements.

Source:

Enacted Budget

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd\\_chitiet?](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM187767&_afrLoop=1217345471209366#%40%3F_afrLoop%3D1217345471209366%26dDocName%3DMOFUCM187767%26_adf.ctrl-state%3Di475x23yw_114)

[dDocName=MOFUCM187767&\\_afrLoop=1217345471209366#%40%3F\\_afrLoop%3D1217345471209366%26dDocName%3DMOFUCM187767%26\\_adf.ctrl-state%3Di475x23yw\\_114](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM187767&_afrLoop=1217345471209366#%40%3F_afrLoop%3D1217345471209366%26dDocName%3DMOFUCM187767%26_adf.ctrl-state%3Di475x23yw_114)

Comment:

All information is included.

More information on risk, budget deficit forecast (medium term) is included in page 4

Expenditure and revenue, debt totals page 5

Main policy initiatives - page 13

Macroeconomic forecast : GDP, export growth, total investment, CPI, unemployment rate. Page 4

Contact information - page 15

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The citizen's budget of the 2021 State budget proposal submitted by the Government to the National Assembly Total revenue and total expenditure: pages 11, 13 Key policy initiatives: pages 10-13 Macroeconomic forecasts: page 9 Contact details: page 18

[https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM185258&dID=7832](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM185258&dID=7832)

IBP Comment

Many thanks to the government reviewer. OBS methodology requires assessment of only one Citizens Budget for this indicator. The response is based on CB for the Enacted Budget. IBP acknowledges this information is in the Citizens budget for budget proposal also.

65. How is the Citizens Budget disseminated to the public?

**GUIDELINES:**

*Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.*

*To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.*

Answer:

a. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

Source:

Channel 1 : MOF website

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd\\_chitiet?](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM187767&_afrLoop=1217345471209366#%40%3F_afrLoop%3D1217345471209366%26dDocName%3DMOFUCM187767%26_adf.ctrl-state%3Di475x23yw_114)

[dDocName=MOFUCM187767&\\_afrLoop=1217345471209366#%40%3F\\_afrLoop%3D1217345471209366%26dDocName%3DMOFUCM187767%26\\_adf.ctrl-state%3Di475x23yw\\_114](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM187767&_afrLoop=1217345471209366#%40%3F_afrLoop%3D1217345471209366%26dDocName%3DMOFUCM187767%26_adf.ctrl-state%3Di475x23yw_114)

Channel 2: Portal on state budget

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

Channel 3: newspaper

<http://baochinhphu.vn/Tai-chinh/Cong-khai-bao-cao-ngan-sach-nam-2021-danh-cho-cong-dan/413759.vgp>

channel 4: television  
<https://truyenhinhnghean.vn/thoi-su-chinh-tri/202011/cong-khai-bao-cao-ngan-sach-nam-2021-danh-cho-cong-dan-dd731fe/>

Comment:

A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: In addition to the channels as assessed by the consultants, the citizens' budget is also printed as leaflets and distributed to communication agencies and public media; and shared to civil society organizations (CDI)

66. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

*GUIDELINES:*

*Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.*

*To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.*

*Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.*

Answer:

a. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

Source:

Citizen budget is open for comment from citizens and public, on newspaper  
<http://baochinhphu.vn/Tai-chinh/Cong-khai-bao-cao-ngan-sach-nam-2021-danh-cho-cong-dan/413759.vgp>

Budget issues are discussed before national assembly in July 2020.

[http://cmsc.gov.vn/xem-chi-tiet/-/asset\\_publisher/WqvULR6gmpvh/Content/quoc-hoi-thao-luan-ve-kinh-te-xa-hoi-va-ngan-sach-nha-nu-1?1035762](http://cmsc.gov.vn/xem-chi-tiet/-/asset_publisher/WqvULR6gmpvh/Content/quoc-hoi-thao-luan-ve-kinh-te-xa-hoi-va-ngan-sach-nha-nu-1?1035762)

Ministry of Finance open for public opinions on implementation of enacted budget of 2021

dated 12/2020

<http://baochinhphu.vn/Chinh-sach-moi/Lay-y-kien-ve-to-chuc-thuc-hien-du-toan-ngan-sach-nha-nuoc-nam-2021/415998.vgp>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree



67. Are "citizens" versions of budget documents published throughout the budget process?

**GUIDELINES:**

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

b. A citizens version of budget documents is published for at least two of the four stages of the budget process.

Source:

Citizen budget version for Executive budget proposal 2021 and Enacted budget 2021

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

For Executive's Budget Proposal: [https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnndccd/bcnsnndccd\\_chitiet?dDocName=MOFUCM185258&\\_adf.ctrl-state=2h33xcp6\\_388&\\_afLoop=4460012616236345#%40%3F\\_afLoop%3D4460012616236345%26dDocName%3DMOFUCM185258%26\\_adf.ctrl-state%3Duh0s3l86f\\_281](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnndccd/bcnsnndccd_chitiet?dDocName=MOFUCM185258&_adf.ctrl-state=2h33xcp6_388&_afLoop=4460012616236345#%40%3F_afLoop%3D4460012616236345%26dDocName%3DMOFUCM185258%26_adf.ctrl-state%3Duh0s3l86f_281)

For Enacted Budget:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnndccd?\\_afLoop=1221246752851331#%40%3F\\_afLoop%3D1221246752851331%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Dx0q2kpeij\\_352](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnndccd?_afLoop=1221246752851331#%40%3F_afLoop%3D1221246752851331%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dx0q2kpeij_352)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The CB for the 2021 State budget proposal submitted by the Government to the National Assembly

[https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM185258&dID=7832](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM185258&dID=7832) The CB for the 2021 State budget enacted by the National Assembly [https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM187767&dID=7728](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM187767&dID=7728)

68. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

b. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

Source:

quarterly and 6 months, 9 month of 2021 budget implementation reports

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt\\_chitiet?](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?)

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<https://ckns.mof.gov.vn/SitePages/ttckns.aspx>

**Comment:**

Quarterly budget statistics presents by economic classification (capital expenditure, current expenditure, salary reform expenditure) and by functional classification (healthcare, education, science and technology,...) but not administrative units

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: Quarterly reports only present expenditure classified by economic nature (capital, recurrent, interest service... only recurrent expenditure present details for 2 functions: education, training and vocational training; science and technology.

**Researcher Response**

Agree no comment further

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

**Answer:**

Economic classification  
Functional classification

**Source:**

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt\\_chitiet?](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?)

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**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

69. Do the In-Year Reports present actual expenditures for individual programs?

**GUIDELINES:**

*Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.*

Answer:

d. No, the In-Year Reports do not present actual expenditures by program.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt?](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt?centerWidth=100%25&leftWidth=0%25&rightWidth=0%25&showFooter=false&showHeader=false&_adf.ctrl-state=x0q2kpeij_459&_afLoop=1282005579271917#%40%3F_afLoop%3D1282005579271917%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D8wuy6zuxn_4)

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Comment:

No individual programme expenditures presented

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

70. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

*GUIDELINES:*

*Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.*

*The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.*

*To answer "a," comparisons must be made for expenditures presented in the In-Year Reports*

Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt?](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt?centerWidth=100%25&leftWidth=0%25&rightWidth=0%25&showFooter=false&showHeader=false&_adf.ctrl-state=x0q2kpeij_459&_afLoop=1282005579271917#%40%3F_afLoop%3D1282005579271917%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D8wuy6zuxn_4)

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Comment:

comparisons are made for expenditures presented in the In-Year Reports - as compared to the approved values, as well as a percentage of the same period last year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

71. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

*GUIDELINES:*

*Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," In-Year Reports must present revenue estimates classified by category.*

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltnn/slqt?](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltnn/slqt?centerWidth=100%25&leftWidth=0%25&rightWidth=0%25&showFooter=false&showHeader=false&_adf.ctrl-state=x0q2kpeij_459&_afLoop=1282005579271917#%40%3F_afLoop%3D1282005579271917%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D8wuy6zuxn_4)

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Comment:

Sheet 2, 4 present collection of categories of tax and non-tax.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

72. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

**GUIDELINES:**

*Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.*

*To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.*

Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltnn/slqt?](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltnn/slqt?centerWidth=100%25&leftWidth=0%25&rightWidth=0%25&showFooter=false&showHeader=false&_adf.ctrl-state=x0q2kpeij_459&_afLoop=1282005579271917#%40%3F_afLoop%3D1282005579271917%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D8wuy6zuxn_4)

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Comment:

Sheet 2: In-Year Reports present individual sources of actual revenue accounting for all revenue

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Other revenue accounts for an insignificant share of the total State budget revenue, e.g. other revenues in accounts for 1.7% of the total in Q1,2020, 2.3% in first half of the year, 2.4% in first 9 months, and 2.9% of the total State budget revenue in estimated actual for 2020.

IBP Comment

Many thanks to the government reviewer for confirming the figures.

73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

**GUIDELINES:**

*Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the*

previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/slqt?](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/slqt?centerWidth=100%25&leftWidth=0%25&rightWidth=0%25&showFooter=false&showHeader=false&_adf.ctrl-state=x0q2kpeij_459&_afLoop=1282005579271917#%40%3F_afLoop%3D1282005579271917%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D8wuy6zuxn_4)

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Comment:

comparisons are made for revenues presented in the In-Year Reports - as compared to the approved values, as well as a percentage of the same period last year

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

**GUIDELINES:**

Question 74 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing so far during the year;
- the central government's total debt burden at that point in the year; and
- the interest payments to-date on the outstanding debt.

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.*

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/slqt?](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/slqt?centerWidth=100%25&leftWidth=0%25&rightWidth=0%25&showFooter=false&showHeader=false&_adf.ctrl-state=x0q2kpeij_459&_afLoop=1282005579271917#%40%3F_afLoop%3D1282005579271917%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D8wuy6zuxn_4)

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Comment:

Sheet 1: Balance (Cân đối) present budget deficit /net borrowing, and principal payment

Sheet 3 - Expenditure presents interest payment

Sheet 1: "Can Doi" is the payment for debt principal

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

I agree. no further comment.

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

**GUIDELINES:**

*Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.*

*Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.*

*To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.*

Answer:

d. No, information related to composition of total actual debt outstanding is not presented.

Source:

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Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

**GUIDELINES:**

*Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.*

*Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.*

*To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.*

**Answer:**

d. No, the estimates for macroeconomic forecast have not been updated.

**Source:**

In 14 June 2020, National Assembly review report on mid year of 2020. All macro economic forecast is updated

See: [http://cmsc.gov.vn/xem-chi-tiet/-/asset\\_publisher/WqvULR6gmpvh/Content/quoc-hoi-thao-luan-ve-kinh-te-xa-hoi-va-ngan-sach-nha-nu-1?1035762](http://cmsc.gov.vn/xem-chi-tiet/-/asset_publisher/WqvULR6gmpvh/Content/quoc-hoi-thao-luan-ve-kinh-te-xa-hoi-va-ngan-sach-nha-nu-1?1035762)

mid year 6 month socio-economic report

<http://chinhphu.vn/portal/page/portal/chinhphu/noidungtinhhinhthuchien?categoryId=100003929&articleId=10060631>

Report issued by Government Statistic office.

dated 29 June 2020

<https://www.gso.gov.vn/du-lieu-va-so-lieu-thong-ke/2020/06/bao-cao-tinh-hinh-kinh-te-xa-hoi-6-thang-dau-nam-2020/>

**Comment:**

the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

d. No, the estimates for macroeconomic forecast have not been updated.

Comments: Vietnam discloses mid-year State budget execution reports, incl. 6 monthly socio-economic performance (economic growth, CPI inflation, export growth) and 6 monthly State budget revenue and expenditure execution, but the report does not present the forecasts for the remaining part of the fiscal year regarding revenue, expenditure and/or macroeconomic forecasts.

**Researcher Response**

the answer remain to be d.

**IBP Comment**

Many thanks to the reviewers. As noted in MYR-6a, a mid-year review is not produced. The response here is D.

77. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

**GUIDELINES:**

*Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.*

*To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.*

Answer:

d. No, expenditure estimates have not been updated.

Source:

6 month Mid year expenditure report

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt\\_chitiet?dDocName=MOFUCM179151&\\_afrLoop=1285766881972437](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM179151&_afrLoop=1285766881972437)

6 month mid year socio-economic report

<http://chinhphu.vn/portal/page/portal/chinhphu/noidungtinhhinhthuchien?categoryId=100003929&articleId=10060631>

Comment:

expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

d. No, expenditure estimates have not been updated.

Comments: The MOF discloses 2020 mid-year State budget execution report, incl. 6 monthly State budget revenue and expenditure execution and deficit, compared with the original budgets and the same period last year. But no updates for the budget year nor explanation are provided on the differences.

IBP Comment

Many thanks to the reviewers. As noted in MYR-6a, a mid-year review is not produced. The response here is D.

78. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

*GUIDELINES:*

*Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.*

*Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.*

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt\\_chitiet?dDocName=MOFUCM204334&\\_afrLoop=1285872107468880](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM204334&_afrLoop=1285872107468880)

<http://chinhphu.vn/portal/page/portal/chinhphu/noidungtinhhinhthuchien?categoryId=100003929&articleId=10060631>

Comment:

The Mid-Year Review presents expenditure estimates by two classifications: Functional and economic classifications only

Peer Reviewer

Opinion: Agree



Government Reviewer

Opinion: Agree

Comments: Vietnam discloses 2020 mid-year State budget execution report, incl. 6 monthly State budget revenue and expenditure execution and deficit, compared with the original budgets and the same period last year. The expenditure is presented by functional and economic classifications.

IBP Comment

Many thanks to the reviewers. As noted in MYR-6a, a mid-year review is not produced. The response here is D.

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

None of the above

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?

*GUIDELINES:*

*Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.*

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/slqt/slqt\\_chitiet?dDocName=MOFUCM204334&\\_afrLoop=1285872107468880](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/slqt/slqt_chitiet?dDocName=MOFUCM204334&_afrLoop=1285872107468880)

<http://chinhphu.vn/portal/page/portal/chinhphu/noidungtinhhinhthuchien?categoryId=100003929&articleId=10060631>

Comment:

the Mid-Year Review does not present expenditure estimates by program.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

80. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

**GUIDELINES:**

*Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.*

*To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.*

**Answer:**

d. No, revenue estimates have not been updated.

**Source:**

mid year 6 month socio-economic report

<http://chinhphu.vn/portal/page/portal/chinhphu/noidungtinhhinhthuchien?categoryId=100003929&articleId=10060631>

Report issued by Government Statistic office.

dated 29 June 2020

<https://www.gso.gov.vn/du-lieu-va-so-lieu-thong-ke/2020/06/bao-cao-tinh-hinh-kinh-te-xa-hoi-6-thang-dau-nam-2020/>

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt\\_chitiet?dDocName=MOFUCM204334&\\_afLoop=1285872107468880](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM204334&_afLoop=1285872107468880)

**Comment:**

revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

d. No, revenue estimates have not been updated.

Comments: The MOF discloses 2020 mid-year State budget execution report, incl. 6 monthly State budget revenue and expenditure execution and deficit, compared with the original budgets and the same period last year. But no updates for the budget year nor explanation are provided on the differences.

**IBP Comment**

Many thanks to the reviewers. As noted in MYR-6a, a mid-year review is not produced. The response here is D.

81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?

**GUIDELINES:**

*Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.*

*To answer "a," the Mid-Year Review must present revenue estimates classified by category.*

**Answer:**

b. No, the Mid-Year Review does not present revenue estimates by category.

Source:

mid year 6 month socio-economic report  
<http://chinhphu.vn/portal/page/portal/chinhphu/noidungtinhhinhthuchien?categoryId=100003929&articleId=10060631>  
Report issued by Government Statistic office.  
dated 29 June 2020  
<https://www.gso.gov.vn/du-lieu-va-so-lieu-thong-ke/2020/06/bao-cao-tinh-hinh-kinh-te-xa-hoi-6-thang-dau-nam-2020/>

state budget MYR by ministry of finance  
[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt\\_chitiet?dDocName=MOFUCM204334&\\_afrLoop=1285872107468880](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM204334&_afrLoop=1285872107468880)

Comment:

Sheet 4 | tax revenue and other revenues

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Vietnam discloses 2020 mid-year State budget execution report, incl. 6 monthly State budget revenue and expenditure execution and deficit, compared with the original budgets and the same period last year. The revenue is presented by sector classification (e.g. tax and non-tax).

IBP Comment

Many thanks to the reviewers. As noted in MYR-6a, a mid-year review is not produced. The response here is B.

82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?

*GUIDELINES:*

*Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.*

*To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.*

Answer:

d. No, the Mid-Year Review does not present individual sources of revenue.

Source:

mid year 6 month socio-economic report  
<http://chinhphu.vn/portal/page/portal/chinhphu/noidungtinhhinhthuchien?categoryId=100003929&articleId=10060631>  
Report issued by Government Statistic office.  
dated 29 June 2020  
<https://www.gso.gov.vn/du-lieu-va-so-lieu-thong-ke/2020/06/bao-cao-tinh-hinh-kinh-te-xa-hoi-6-thang-dau-nam-2020/>

state budget MYR by ministry of finance  
[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt\\_chitiet?dDocName=MOFUCM204334&\\_afrLoop=1285872107468880](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM204334&_afrLoop=1285872107468880)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Other revenue accounts for 2.3% of the total State budget revenue.

IBP Comment

As noted in MYR-6a, a mid-year review is not produced. The response here is D.

83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

**GUIDELINES:**

*Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.*

*Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:*

- *The amount of net new borrowing required during the budget year;*
- *The central government's total debt burden at the end of the budget year; and*
- *The interest payments on the outstanding debt for the budget year.*

*Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.*

**Answer:**

d. No, estimates of government borrowing and debt have not been updated.

**Source:**

mid year 6 month socio-economic report

<http://chinhphu.vn/portal/page/portal/chinhphu/noidungtinhhinhthuchien?categoryId=100003929&articleId=10060631>

Report issued by Government Statistic office.

dated 29 June 2020

<https://www.gso.gov.vn/du-lieu-va-so-lieu-thong-ke/2020/06/bao-cao-tinh-hinh-kinh-te-xa-hoi-6-thang-dau-nam-2020/>

state budget MYR by ministry of finance

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt\\_chitiet?dDocName=MOFUCM204334&\\_afrLoop=1285872107468880](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM204334&_afrLoop=1285872107468880)

**Comment:**

Sheet 1 and sheet 3 present

- net new borrowing required during the budget year;
- The central government's total debt
- The interest payments on the outstanding debt for the budget year.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

d. No, estimates of government borrowing and debt have not been updated.

**IBP Comment**

Many thanks to the reviewers. As noted in MYR-6a, a mid-year review is not produced. The response here is D.

84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

**GUIDELINES:**

*Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report*

**Answer:**

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

**Source:**

[https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM177641&dID=15269](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM177641&dID=15269)

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/slqt/slqt\\_chitiet?dDocName=MOFUCM186882&\\_afrLoop=1328385494046296#%40%3F\\_afrLoop%3D1328385494046296%26dDocName%3DMOFUCM186882%26\\_adf.ctrl-state%3D17rdx38x53\\_267](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/slqt/slqt_chitiet?dDocName=MOFUCM186882&_afrLoop=1328385494046296#%40%3F_afrLoop%3D1328385494046296%26dDocName%3DMOFUCM186882%26_adf.ctrl-state%3D17rdx38x53_267)

**Comment:**

Year end report 2020 (1st time and 2nd time) can be compared

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: Supplementary report on 2019 budget outturn includes narrative discussions and data tables, which present approved budget and actual outturn of all expenditures. [https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM177641&dID=15269](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM177641&dID=15269)

85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.*

**Answer:**

b. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

**Source:**

[https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM177641&dID=15269](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM177641&dID=15269)

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/slqt?\\_afrLoop=1328635485128334#%40%3F\\_afrLoop%3D1328635485128334%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Djwo7bf9g\\_115](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/slqt?_afrLoop=1328635485128334#%40%3F_afrLoop%3D1328635485128334%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Djwo7bf9g_115)

**Comment:**

the Year-End Report presents expenditure estimates by functional and economics classification

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: Supplementary report on 2019 budget outturn present expenditure estimated with functional and economic classification. See data tables attached in [https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM177641&dID=15269](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM177641&dID=15269)

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Economic classification  
Functional classification

Source:

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt?\\_afLoop=1328635485128334#%40%3F\\_afLoop%3D1328635485128334%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Djwo7bf9gz\\_115](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt?_afLoop=1328635485128334#%40%3F_afLoop%3D1328635485128334%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Djwo7bf9gz_115)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

86. Does the Year-End Report present expenditure estimates for individual programs?

**GUIDELINES:**

*Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.*

Answer:

d. No, the Year-End Report does not present expenditure estimates by program.

Source:

[https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM177641&dID=15269](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM177641&dID=15269)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

**GUIDELINES:**

*Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.*

**Answer:**

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

**Source:**

[https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM177641&dID=15269](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM177641&dID=15269)

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: Supplementary report on 2019 budget outturn includes narrative discussions and data tables, which present approved budget and actual outturn of all revenues (other revenue account for 2.4% of the total State budget revenue) [https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM177641&dID=15269](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM177641&dID=15269)

88. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

**GUIDELINES:**

*Question 88 asks whether revenue estimates in the Year-End Report are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Year-End Report must present revenue estimates classified by category.*

**Answer:**

a. Yes, the Year-End Report presents revenue estimates by category.

**Source:**

[https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM177641&dID=15269](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM177641&dID=15269)

**Comment:**

Sheet: Thu Ngân sách nhà nước  
presented by "category" – that is, whether tax and non-tax sources of revenue

Peer Reviewer  
Opinion: Agree

Government Reviewer

Opinion: Agree

89. Does the Year-End Report present individual sources of revenue?

**GUIDELINES:**

*Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.*

*To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.*

**Answer:**

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

**Source:**

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/slqt?](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/slqt?_afLoop=1328635485128334#%40%3F_afLoop%3D1328635485128334%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Djwo7bf9gz_115)

[\\_afLoop=1328635485128334#%40%3F\\_afLoop%3D1328635485128334%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Djwo7bf9gz\\_115](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/slqt?_afLoop=1328635485128334#%40%3F_afLoop%3D1328635485128334%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Djwo7bf9gz_115)

**Comment:**

Sheet Thu NSNN presents all individual sources of revenue accounting for all revenue. "Other" is less than 3%.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: Other revenue account for 2.4% of the total State budget revenue

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

**GUIDELINES:**

*Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:*

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

*Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*



Answer:

c. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

Source:

[https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM177641&dID=15269](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM177641&dID=15269)

Comment:

Sheet 1 : Cân đối & Sheet 3 Chi NSNN present the amount of net new borrowing required during the budget year; the central government's total debt burden at the end of the budget year; and the interest payments on the outstanding debt for the budget year. and comparision with original estimates But no narrative explanation included

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

The amount of net new borrowing required during the budget year  
The interest payments on outstanding debt for the budget year

Source:

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt?\\_afrLoop=1328635485128334#%40%3F\\_afrLoop%3D1328635485128334%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Djwo7bf9gz\\_115](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt?_afrLoop=1328635485128334#%40%3F_afrLoop%3D1328635485128334%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Djwo7bf9gz_115)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

**GUIDELINES:**

*Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

b. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

Source:

Year end final statement FY2019

[https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM177641&dID=15269](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM177641&dID=15269)

Comment:

the report states " chỉ tiêu mức tăng trưởng kinh tế (GDP) đạt 7,08% (kế hoạch giao tăng 6,5% - 6,7%) là mức tăng cao nhất kể từ năm 2011 "

Appendix 1 reports on GDP growth rate, per capita GDP, Consumer Price index, trade deficit, rate of poverty, unemployment and compares to achievements in 2018 (BY-1) as well as objectives set out in beginning of year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The narrative part in page 1 presents assessment of macroeconomic conditions: "all 12 key NA targets are achieved and overachieved. GDP growth was 7.02%, overachieving the target (6.6-6.8%), one of the highest growth rate in the region and the world. CPI is well controlled with average CPI growth in 2019 at 2.79%, the lowest in the recent 3 years. Economic restructuring is on right tract, the GDP share of industry, construction and service sectors is expanding, to about 76.1%; the quality of growth improved. Gross capital formation is 33.9% of GDP, actual FDI inflow is USD 20.4 billion, increasing by 6.8%. Total merchandise trade is more than USD 517 USD; import surplus is more than USD 11 billion". It also presents detailed difference of original macroeconomic assumptions for the fiscal year and actual outcomes in 2019 for 12 indicators, but not interest rate (Annex 1). In addition, the MPI also submits report No. 181/BC-CP, dated 29/4/2020 on review of the implementation outcomes of the 2019 SEDP and the implementation of 2020 SEDP. <https://www.mpi.gov.vn/Pages/tinbai.aspx?idTin=46157&idcm=293>

Researcher Response

I still think the answer is b- Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion

IBP Comment

IBP acknowledges the improvement in practice which reflects in improvement of score compared to previous rounds.

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

Nominal GDP level

Inflation rate

Information beyond the core elements

Real GDP growth

Source:

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/sltn/quyettoan/sltn\\_quyettoan\\_chitiet5?dDocName=MOFUCM179871&dID=188198&\\_afrLoop=1329311547141110#%40%3FdID%3D188198%26\\_afrLoop%3D1329311547141110%26dDocName%3DMOFUCM179871%26\\_adf.ctrl-state%3Djwo7bf9gz\\_234](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/sltn/quyettoan/sltn_quyettoan_chitiet5?dDocName=MOFUCM179871&dID=188198&_afrLoop=1329311547141110#%40%3FdID%3D188198%26_afrLoop%3D1329311547141110%26dDocName%3DMOFUCM179871%26_adf.ctrl-state%3Djwo7bf9gz_234)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: The presented elements include nominal GDP (can be calculated by absolute deficit and ratio of deficit to GDP), inflation, actual GDP growth. Non-core elements are export growth, import surplus to total export, gross capital formation as % of GDP,...

IBP Comment

Thanks to the government reviewer. We have now selected the 'real GDP' option.

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

**GUIDELINES:**

*Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

**Source:**

Estimated of YER

[https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM177641&dID=15269](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM177641&dID=15269)

Narrative report of YER2020

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

**Comment:**

No non-financial data reported.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

**GUIDELINES:**

*Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).*

*Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

d. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

**Source:**

[https://mof.gov.vn/webcenter/portal/TVBTC/pages\\_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM177641&dID=15269](https://mof.gov.vn/webcenter/portal/TVBTC/pages_r/l/tin-bo-tai-chinh?dDocName=%3FdDocName%3DMOFUCM177641&dID=15269)

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

**GUIDELINES:**

*Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

d. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

**Source:**

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/slqt/slqt\\_chitiet?](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/slqt/slqt_chitiet?)

[dDocName=MOFUCM198838&\\_afrLoop=1329765943147248#%40%3F\\_afrLoop%3D1329765943147248%26dDocName%3DMOFUCM198838%26\\_adf.ctrl-state%3Djwo7bf9gz\\_297](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/slqt/slqt_chitiet?dDocName=MOFUCM198838&_afrLoop=1329765943147248#%40%3F_afrLoop%3D1329765943147248%26dDocName%3DMOFUCM198838%26_adf.ctrl-state%3Djwo7bf9gz_297)

<https://ckns.mof.gov.vn/SitePages/ttckns.aspx#ListReport>

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

**GUIDELINES:**

*Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

Source:

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt\\_chitiet?dDocName=MOFUCM198838&\\_afrlLoop=1329765943147248#%40%3F\\_afrlLoop%3D1329765943147248%26dDocName%3DMOFUCM198838%26\\_adf.ctrl-state%3Djwo7bf9gz\\_297](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM198838&_afrlLoop=1329765943147248#%40%3F_afrlLoop%3D1329765943147248%26dDocName%3DMOFUCM198838%26_adf.ctrl-state%3Djwo7bf9gz_297)

Comment:

Not original estimates of extra-budgetary funds and the actual outcome presented

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

96. Is a financial statement included as part of the Year-End Report or released as a separate report?

*GUIDELINES:*

*Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)*

*To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.*

Answer:

a. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

Source:

<https://tapchitaichinh.vn/su-kien-noi-bat/su-kien-tai-chinh/lan-dau-tien-trinh-quoc-hoi-bao-cao-tai-chinh-nha-nuoc-toan-quoc-323333.html>

Comment:

Government Decree No. 25/2017/ND-CP on State-sector financial statements stipulates the following:

Article 9: "the State Treasury shall assist the Ministry of Finance in the preparation of the whole-of-government State-sector financial statements for the Government to table the National Assembly."

Clause 3, Article 12: "the Government shall present the report to the National Assembly within no more than 18 months from the end of the fiscal year."

Clause 3, Article 14: "The Ministry of Finance shall publish the State-sector financial statements nationwide within 30 days from the date the whole-of-government State-sector financial statements are presented to the National Assembly."

Clause 2, Article 19: "The first set of State-sector financial statements shall be prepared for fiscal data of 2018".

Circular no 39/2021 / TT-BTC to amend Circular 133/2019/TT-BTC on guiding financial statement.

The Government have prepared State-sector financial statements together with final statement of 2018

<https://tapchitaichinh.vn/su-kien-noi-bat/su-kien-tai-chinh/lan-dau-tien-trinh-quoc-hoi-bao-cao-tai-chinh-nha-nuoc-toan-quoc-323333.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

Comments: The State sector financial statements are presented as separate, independent from the final accounts statements. the State financial statements are presented by the Government to the National Assembly together with the final accounts statements, but as a classified document not yet disclosed.

Researcher Response

the answer is a - <https://tapchitaichinh.vn/su-kien-noi-bat/su-kien-tai-chinh/lan-dau-tien-trinh-quoc-hoi-bao-cao-tai-chinh-nha-nuoc-toan-quoc-323333.html> According Decree 25/2017 the Financial statement is published by MOF within 30 days after submitted to National Assembly. (article 14) ref. to <http://vbpl.vn/botaichinh/Pages/vbpq-van-ban-goc.aspx?ItemID=120219>

IBP Comment

Many thanks to researcher and reviewers. IBP revised to answer choice B. Evidence cited is about a financial statement submitted to National Assembly, not the financial statement itself. This indicator is assessing the transparency in availability of the financial statement to the public. In it's absence, answer choice B is applicable.

97. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

*GUIDELINES:*

*Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:*

- *Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.*
- *Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/>) for more details.*
- *Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<https://www.issai.org/pronouncements/issai-300-performance-audit-principles/>) for more details.*

*Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.*

*To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.*

Answer:

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

Source:

<https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx>

Comment:

Audit report in 2018 for FYI 2016

<https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx>

part I – Financial audit

part II- compliance audit at the institutions

Financial audit – State budget statement

Performance audit

Peer Reviewer

Opinion: Agree

Comments: Reviewed the Audit report which was conducted in 2019 for the fiscal year 2018. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public. See the link: <https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx>

Government Reviewer

Opinion: Agree

Comments: The summary audit report prepared in 2019 on audits for fiscal year 2018. <https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx?ItemID=29>

98. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

*GUIDELINES:*

*Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.*

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

a. All expenditures within the SAI's mandate have been audited.

Source:

Audit report in 2018

<https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The summary audit report prepared in 2019 on audits for fiscal year 2018. <https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx?ItemID=29>

Researcher Response

agree. no further comment

IBP Comment

IBP agrees with answer choice A. As seen in indicator 122, SAI can undertake any audit it may wish to. For audit of 2018 finances, SAI presented results of 268 audit reports of 214 units, including 14 central ministries and agencies, 45 provinces, 34 SOEs and financial institutions and 22 focal points in the field of defense and security and the complete 2018 State Budget Settlement Report of the Ministry of Finance and Ministry of Planning and Investment.

99. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

**GUIDELINES:**

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

a. All extra-budgetary funds within the SAI's mandate have been audited.

Source:

<https://hoatdongkiemtoan.sav.gov.vn/Pages/ke-hoach-kiem-toan.aspx>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Researcher Response  
agree. answer is a SAI conducted many audits to Insurance scheme fund eg. <https://tuoitre.vn/hang-tram-ngan-ti-dong-quy-bao-hiem-xa-hoi-duoc-sudung-the-nao-20200523111715042.htm> <https://thanhvien.vn/kiem-toan-nha-nuoc-quy-huu-tri-se-boi-chi-vao-nam-2032-va-am-vao-2049-post958966.html>

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

**GUIDELINES:**

*Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.*

*To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.*

**Answer:**

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

**Source:**

<https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx>

**Comment:**

Peer Reviewer  
Opinion: Disagree  
Suggested Answer:

b. No, the annual Audit Report(s) does not include an executive summary.

Comments: Audit report for fiscal year 2018 (which was conducted in 2019) does not include an executive summary. However, Audit reports for fiscal years 2017 and 2016 (which was conducted in 2018 and 2017) include an executive summary.

Government Reviewer  
Opinion: Agree

Researcher Response  
"Báo cáo tổng hợp" means Consolidated executive summary, together are all detail specific audit report.  
<https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx> the answer is a

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

**GUIDELINES:**

*Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.*

*To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.*



Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

<https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

agree, answer is a all audit reports are with findings and follow up with audit recommendations <https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx>

IBP Comment

IBP revised response to D (from A). Researcher links to the audit report by Audit Institute. There is no evidence of the Executive branch reporting publicly on how they addressed recommendations in the Audit Reports.

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

**GUIDELINES:**

*Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive’s progress in addressing audit recommendations.*

*To answer “a,” the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A “b” response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A “c” response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer “a,” “b,” or “c” may be selected, even if the Audit Report is not made publicly available. A “d” response applies if neither the SAI nor the legislature reports on the executive’s steps to address audit findings.*

Answer:

c. Yes, the SAI or legislature reports publicly on some audit recommendations.

Source:

<https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

Comments: The Audit report for the fiscal year 2018 include one part to summarize the implementation results of SAI audit recommendations for the fiscal year 2017 (Part C and page 53 of the Audit report for the fiscal year 2018), see the link <https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx>

Government Reviewer

Opinion: Agree

IBP Comment

Many thanks to the peer reviewer. IBP acknowledges the improvement in practice, page 53 of the 2018 audit report does present implementation of 2017 audit recommendations by some units. The findings suggest that most audited units acted upon recommendations along four major categories - revenue increase; reduction in expenditures; sound investment spending and Other recommendations. The reports covers number of recommendations and ratio of implementation. As such, answer choice C applies.

103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

**GUIDELINES:**

*Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:*

- *Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.qob.mx/>); or*
- *Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>) and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).*

*For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.*

*To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.*

*If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.*

Answer:

d. No, there is no IFI.

Source:

There is no IFI in Vietnam.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.

Comments: In Vietnam, there are 2 bodies to carry out the scrutiny and oversight of the annual budget process, including the Committee for Financial and Budgetary Affairs of the National Assembly and the State Audit Agency Article 73 of the 2014 Law on the Organization of the National Assembly stipulates clearly the powers and mandates of the Committee for Financial and Budgetary Affairs as follows: 1. To review and scrutinize law and ordinance proposals in the areas of financial and budgetary affairs, State audit affairs and other proposals as assigned by the National Assembly or the Standing Committee of the National Assembly. 2. To review and scrutinize fundamental national financial and/or fiscal policies, the decentralization of revenue sources and expenditure mandates between the central governments and sub-national governments, the debt prudence limits for national debt and Government debt; to take the lead in the review of State budget proposals, the central government budget appropriation plan and the whole-of-government State budget final accounts statements. 3. To oversee the implementation of the National Assembly's enacted laws and/or ordinances as well as resolutions and/or ordinances of the Standing Committee of the National Assembly in financial and/or fiscal affairs; State audit affairs; to oversee the operations of the Government, ministries and ministerial agencies in their implementation of the State budget as well as other financial - budgetary policies. 4. To oversee the documents issued by the Government, the Prime Minister, Ministers and/or heads of ministerial agencies within the domains in the responsibilities of the Committee. 5. To present law proposals to the National Assembly and ordinance proposals to the Standing Committee of the National Assembly within the domains in the responsibilities of the Committee. 6. To make recommendations on issues relating to the organization and/or operations of related agencies regarding financial and budgetary affairs and State audit affairs. Article 67, The 2014 Law on the Organization of the National Assembly stipulates the organizational structure of the Committees of the National Assembly. <https://thuvienphapluat.vn/van-ban/Bo-may-hanh-chinh/Luat-To-chuc-Quoc-hoi-2014-259784.aspx> In addition, please refer to the functions, mandates, powers and organizational structure of the State Audit Agency are stipulated in Chapter II of the 2015 State Audit Law. <https://thuvienphapluat.vn/van-ban/Ke-toan-Kiem-toan/Luat-kiem-toan-nha-nuoc-2015-282381.aspx>

IBP Comment

Many thanks to the reviewers for their comments. IBP understands that the Standing committee for financial and budgetary affairs is a committee of the parliament whose independence is not guaranteed by law. An IFI is considered an independent entity, whose independence is stipulated in law

and it may report to the parliament. An audit agency is not an IFI. Hence, answer choice remains D.

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

**GUIDELINES:**

*Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.*

*Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.*

*To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.*

*Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).*

**Answer:**

d. No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

**Source:**

same as Q. 103

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

a. Yes, the IFI publishes its own macroeconomic and fiscal forecasts.

Comments: The National Assembly's Committee for Financial and Budgetary Affairs and the State Audit Agency published articles on their operations in their e-Portals. <https://quochoi.vn/uybantaichinhngansach/tintuc/Pages/tin-hoat-dong.aspx>  
<https://hoatdongkiemtoan.sav.gov.vn/Pages/trang-chu.aspx>

**IBP Comment**

Answer choice remains D. Please see response to Q. 103.

105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

**GUIDELINES:**

*Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.*

*To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no*

IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

same as Q. 103

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The IFI does not publish its own costings of new policy proposals The National Assembly's Committee for Financial and Budgetary Affairs and the State Audit Agency are specifically structured and are allocated with State budget funding to carry out their functions and mandates.

IBP Comment

Please see IBP's comment to Q. 103

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

**GUIDELINES:**

*Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.*

Answer:

d. Never, or there is no IFI.

Source:

same as Q. 103

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Frequently (i.e., five times or more).

Comments: The National Assembly's Committee for Financial and Budgetary Affairs frequently holds meetings with the Standing Committee of the National Assembly and the National Assembly on review and oversight of operations within their vested mandates and functions.

<https://quochoi.vn/uybantaichinhngansach/quyetdinhcvdqt/Pages/quyet-dinh-cvdqt.aspx> Annually, the State Audit Agency (SAV) conducts frequent meetings with the National Assembly's Committees on review of the current year budget; annual budget proposals, central government budget appropriation plans for the following year; the annual audit plan; the State budget final accounts. In some activities, the State Audit Agency also meet with National Assembly bodies. <https://quochoi.vn/pages/tim-kiem.aspx?ItemID=48481> <https://quochoi.vn/pages/tim-kiem.aspx?ItemID=48353> <https://quochoi.vn/pages/tim-kiem.aspx?ItemID=47536> <https://quochoi.vn/pages/tim-kiem.aspx?ItemID=45904>

IBP Comment

Answer choice remains D. Please IBP comment to Q. 103.

107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

**GUIDELINES:**

*Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)*

*A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.*

*To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.*

*Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.*

*Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.*

*In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).*

**Answer:**

c. Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.

**Source:**

National Assembly Standing Committee

on its 49th meeting session plan for review budget issues See:

<http://quochoi.vn/UBTVQH/cacphienhop/quochoikhoaXIV/phienhopthu49/Pages/thong-bao-ket-luan.aspx?ItemID=48998>

13/10/2020: National Assembly Standing Committee hear reports on budget proposal (before it is submitted to National Assembly)

<https://baotuyenquang.com.vn/kinh-te/uy-ban-thuong-vu-quoc-hoi-thao-luan-cac-bao-cao-kinh-te-ngan-sach-137976.html>

12-15/10/2020 National Assembly Standing Committee hear reports on budget issues and citizens' inputs

<http://thoibaotaichinhvietnam.vn/pages/thoi-su/2020-10-10/uy-ban-thuong-vu-quoc-hoi-hop-phien-thu-49-93260.aspx>

<http://quochoi.vn/UBTVQH/cacphienhop/quochoikhoaXIV/phienhopthu49/Pages/van-kien-tai-lieu.aspx?ItemID=4747>

05/28/2020 National Assembly 's Committee of Budget and Finance meeting on public investment budget allocation for 2021-2025:

<http://quochoi.vn/uybantaichinhngansach/quyetdinhcvdqt/Pages/quyet-dinh-cvdqt.aspx?ItemID=205>

**Comment:**

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

b. Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.

**Government Reviewer**

Opinion: Agree

**Researcher Response**

answer is c. NA committee only hear and debates not not approve recommendations for the upcoming budget.

108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

**GUIDELINES:**

*Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).*

*For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.*

*To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.*

Answer:

b. The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.

Source:

National Assembly held General Meeting session 10, received Budget Proposal of 2021 before 26 Oct. 2020 so the Ministry of Finance published the EBP on its website on 26 Oct. 2020.

MOF seeks for public inputs on budget proposal dated 26/10/2020.

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn\\_chitiet2?dDocName=MOFUCM184313&\\_afLoop=585073731396892#%40%3F\\_afLoop%3D585073731396892%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3Dn7lea4w24\\_709](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afLoop=585073731396892#%40%3F_afLoop%3D585073731396892%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3Dn7lea4w24_709)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

109. When does the legislature approve the Executive's Budget Proposal?

**GUIDELINES:**

*Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.*

*In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.*

*To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.*

Answer:

a. The legislature approves the budget at least one month in advance of the start of the budget year.

Source:

12/11/2020, National Assembly approve budget for 2021:  
<http://quochoi.vn/tintuc/pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=49853>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

**GUIDELINES:**

*Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.*

*The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.*

Answer:

a. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

Source:

Article 19, Law on State budget 2015. Duties and entitlements of the National Assembly  
See: <http://vbpl.vn/dongthap/Pages/vbpq-van-ban-goc.aspx?ItemID=70807>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

**GUIDELINES:**

*Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").*

*If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.*

Answer:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:

Dated 12 Nov 2020:

National Assembly voted to approve state budget 2021:

<http://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoikhoaXIV/kyhopthu10/Pages/van-kien-tai-lieu.aspx?ItemID=4762>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

**GUIDELINES:**

*Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.*

*A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.*

*Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.*

*Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.*

Answer:

b. Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Source:

Standing Committee review budget proposal:

12-15/10/2020:

<http://thoibaotaichinhvietnam.vn/pages/thoi-su/2020-10-10/uy-ban-thuong-vu-quoc-hoi-hop-phien-thu-49-93260.aspx>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

answer is b Both Finance committee and Standing Committee review budget proposal: 12-15/10/2020: <http://thoibaotaichinhvietnam.vn/pages/thoi-su/2020-10-10/uy-ban-thuong-vu-quoc-hoi-hop-phien-thu-49-93260.aspx> "Liên quan đến các nội dung kinh tế xã hội và ngân sách, UBTVQH sẽ cho ý kiến về một loạt báo cáo gồm: Báo cáo đánh giá kết quả thực hiện kế hoạch phát triển kinh tế - xã hội năm 2020, dự kiến kế hoạch phát triển kinh tế - xã hội năm 2021; Báo cáo kết quả thực hiện kế hoạch phát triển 5 năm 2016-2020, dự kiến mục tiêu chủ yếu và một số nhiệm vụ, giải pháp phát triển kinh tế - xã hội giai đoạn 2021-2025; Báo cáo kết quả thực hiện ngân sách nhà nước năm 2020, dự toán ngân sách nhà nước và



phương án phân bổ ngân sách trung ương năm 2021; Báo cáo kết quả thực hiện kế hoạch đầu tư công năm 2020, dự kiến kế hoạch năm 2021; Báo cáo kết quả thực hiện kế hoạch tài chính 5 năm quốc gia, kế hoạch đầu tư công trung hạn giai đoạn 2016-2020 và dự kiến kế hoạch 5 năm giai đoạn 2021-2025. Báo cáo kết quả thực hiện kế hoạch cơ cấu lại nền kinh tế giai đoạn 2016-2020; Báo cáo kết quả giám sát "Việc thực hiện các Hiệp định thương mại tự do (FTA) mà Việt Nam là thành viên".

<https://quochoi.vn/UBTVQH/cacphienhop/quochoikhoaXIV/phienhopthu49/Pages/van-kien-tai-lieu.aspx?ItemID=4747> Agenda content of National Assembly Standing committee on website of national Assembly:

<https://quochoi.vn/UBTVQH/cacphienhop/quochoikhoaXIV/phienhopthu49/Pages/thong-bao-ket-luan.aspx?ItemID=48998> Report responses by National Assembly Standing committee on Citizens' feedback: Dated 12/10/2020

<https://quochoi.vn/UBTVQH/cacphienhop/quochoikhoaXIV/phienhopthu49/Pages/van-kien-tai-lieu.aspx?ItemID=4747>

#### IBP Comment

IBP confirms to response B. Researcher links to press release which notes the Chairman of the Finance and Budget Committee presented the estimates of 2021 budget to the National Assembly. The press release covers the main takeaways of the 2021 budget and highlights of the Finance committee report.

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

#### GUIDELINES:

*Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.*

*A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.*

*Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.*

*Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.*

*For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.*

#### Answer:

c. Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.

#### Source:

17/9/2020 National Assembly Committee on Social Issues held general meeting to review budget plan and spending:  
<http://quochoi.vn/tintuc/pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=48403>

#### National Assembly Standing Committee

on its 49th meeting session plan for review budget issues See:

<http://quochoi.vn/UBTVQH/cacphienhop/quochoikhoaXIV/phienhopthu49/Pages/thong-bao-ket-luan.aspx?ItemID=48998>

13/10/2020: National Assembly Standing Committee hear reports on budget proposal (before it is submitted to National Assembly)

<https://baotuyenquang.com.vn/kinh-te/uy-ban-thuong-vu-quoc-hoi-thao-luan-cac-bao-cao-kinh-te-ngan-sach-137976.html>

#### Comment:

#### Peer Reviewer

Opinion: Agree

#### Government Reviewer

Opinion: Agree

IBP Comment

IBP revised to answer C as no report (Minutes of the meeting or summary) were published or made publicly available on the official parliament website.

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

**GUIDELINES:**

*Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.*

*To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.*

*Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.*

*Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.*

*If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.*

*For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.*

Answer:

b. Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.

Source:

13/10/2020: Standing committee on its 49th Meeting session review implementation of state budget spending of 2020  
see: <https://dangcongsan.vn/day-manh-cai-cach-tu-phap-va-hoat-dong-tu-phap/tin-tuc/ubtvqh-cho-y-kien-ve-cac-bao-cao-cao-kinh-te-xa-hoi-ngan-sach-nha-nuoc-565574.html>

The program: <http://quochoi.vn/UBTVQH/cacphienhop/quochoikhoaXIV/phienhopthu49/Pages/thong-bao-ket-luan.aspx?ItemID=48998>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

IBP agrees with answer B. The link below refers to the review by legislative Committee on the implementation of socio-economic targets and state budget estimates in context of covid-19 pandemic during the first 9 months of 2020. The press release presents highlights of the review of implementation of certain activities. <https://quochoi.vn/tintuc/pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=48403>

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

**GUIDELINES:**

*Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.*

*In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question*

examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

*The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.*

*In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.*

Answer:

a. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.

Source:

Budget Law 2015 - Article 52 on Budget amendment to be approved by National Assembly  
see: <http://vbpl.vn/dongthap/Pages/vbpq-van-ban-goc.aspx?ItemID=70807>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

**GUIDELINES:**

*Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.*

*Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

Answer:

a The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

Source:

([http://moj.gov.vn/vbpq/lists/vn%20bn%20php%20lut/view\\_detail.aspx?itemid=21030](http://moj.gov.vn/vbpq/lists/vn%20bn%20php%20lut/view_detail.aspx?itemid=21030))

Article 11 "Financial Reserve funds" and Article 72 "Settlement State Budget Surplus" of the State Budget Law

Điều 11 2. Nghiêm cấm các cấp chính quyền, tổ chức và cá nhân tự giữ lại nguồn thu của ngân sách nhà nước hoặc dùng nguồn ngân sách nhà nước cấp để lập quỹ ngoài ngân sách trái quy định của pháp luật.

Điều 51. Chi ngân sách nhà nước chỉ được thực hiện khi có đủ các điều kiện sau đây: 1. Đã có trong dự toán ngân sách nhà nước được giao, trừ các trường hợp sau: a) Dự toán ngân sách và phân bổ dự toán ngân sách chưa được cơ quan có thẩm quyền quyết định theo quy định tại Điều 4 của Nghị định này; b) Chi từ nguồn tăng thu so dự toán được giao và từ nguồn dự phòng ngân sách theo quyết định của cấp có thẩm quyền;

View: <https://thuvienphapluat.vn/van-ban/Tai-chinh-nha-nuoc/Luat-ngan-sach-nha-nuoc-nam-2015-281762.aspx>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

**GUIDELINES:**

*Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.*

*Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.*

Answer:

a. The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.

Source:

Article 54, Clause 2, Decree 60/2003/ND-CP on detailing and guiding the implementation of the budget law indicated that "Where revenue amounts are below the estimates decided by the National Assembly or the People's Councils, the Government shall report such to the National Assembly Standing Committee and the People's Committees shall report such to the People's Councils for adjustment by reducing a number of corresponding expenditures.

<https://thuvienphapluat.vn/van-ban/Tai-chinh-nha-nuoc/Luat-ngan-sach-nha-nuoc-nam-2015-281762.aspx>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Article 36, Clause 2, Decree 163/2016/ND-CP on detailed regulations of implementation of State Budget Law 2015: "Trong quá trình chấp hành ngân sách nhà nước, trường hợp dự kiến số thu không đạt dự toán được Quốc hội, Hội đồng nhân dân quyết định, Chính phủ trình Ủy ban thường vụ Quốc hội quyết định điều chỉnh giảm một số khoản chi và báo cáo Quốc hội tại kỳ họp gần nhất; Ủy ban nhân dân trình Thường trực Hội đồng nhân dân cùng cấp quyết định điều chỉnh giảm một số khoản chi và báo cáo Hội đồng nhân dân tại kỳ họp gần nhất theo quy định tại điểm a khoản 2 và điểm a khoản 3 Điều 52 Luật ngân sách nhà nước".

Government Reviewer

Opinion: Agree

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

**GUIDELINES:**

*Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)*

*To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)*

*Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.*

*If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.*

**Answer:**

c. Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.

**Source:**

State Audit report 2018 was released on 11/5/2020  
<https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx>

National Assembly received State Audit report of 2018 on 28/5/2020  
<http://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=45904>

Review of state audit performance of 2019 and plan for 2020: attended by National Assembly on 8/1/2020  
<http://thoibaotaichinhvietnam.vn/pages/thoi-su/2020-01-08/nam-2020-kiem-toan-nha-nuoc-se-thuc-hien-158-cuoc-kiem-toan-81288.aspx>

**Comment:**

State Audit report 2018 was released on 11/5/2020  
<https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx>  
this report include the results of implementation of audits recommendations of 2017

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**Researcher Response**

answer should be b. NA finance committee have opinions on reports of State audits: '<https://quochoi.vn/tintuc/pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=51158>

**IBP Comment**

IBP revised to answer choice C. The reports linked are media articles and press releases about the submission and discussion of Audit report to parliament. There is no evidence of published report/ transcript with findings and recommendations published by parliament.

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

**GUIDELINES:**

*Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could*

be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

Source:

Article 12, State Audit Office Law 2015 said that: "1. State Auditor General is the head of SAV who is responsible to the National Assembly and Standing Committee of the National Assembly for the organization and operation of SAV. 2. State Auditor General is elected, relieved from duty and dismissed by the National Assembly at the request of Standing Committee of the National Assembly. 3. The term of office of State Auditor General is 5 years and coincides with the term of the National Assembly. State Auditor General may be reelected for not more than two consecutive terms."

Source: [http://thuvienphapluat.vn/van-ban/Ketoan-](http://thuvienphapluat.vn/van-ban/Ketoan-Kiem-toan/Law-No-8...)

[Kiem-toan/Law-No-8... \(http://thuvienphapluat.vn/van-ban/Ke-toan-Kiem-toan/Law-No-81-2015-QH13-State-audit-office-of-Vietnam-284335.aspx\)](http://thuvienphapluat.vn/van-ban/Ke-toan-Kiem-toan/Law-No-81-2015-QH13-State-audit-office-of-Vietnam-284335.aspx)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

**GUIDELINES:**

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

Source:

Article 12, State Audit Office Law 2015 said that: "1. State Auditor General is the head of SAV who is responsible to the National Assembly and Standing Committee of the National Assembly for the organization and operation of SAV. 2. State Auditor General is elected, relieved from duty and dismissed by the National Assembly at the request of Standing Committee of the National Assembly. 3. The term of office of State Auditor General is 5 years and coincides with the term of the National Assembly. State Auditor General may be reelected for not more than two consecutive terms."

Source: [http://thuvienphapluat.vn/van-ban/Ketoan-](http://thuvienphapluat.vn/van-ban/Ketoan-Kiem-toan/Law-No-8...)

[Kiem-toan/Law-No-8... \(http://thuvienphapluat.vn/van-ban/Ke-toan-Kiem-toan/Law-No-81-2015-QH13-State-audit-office-of-Vietnam-284335.aspx\)](http://thuvienphapluat.vn/van-ban/Ke-toan-Kiem-toan/Law-No-81-2015-QH13-State-audit-office-of-Vietnam-284335.aspx)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Agree

121. Who determines the budget of the Supreme Audit Institution (SAI)?

**GUIDELINES:**

*Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.*

*Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.*

**Answer:**

a. The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

**Source:**

Article 59, State Audit Office Law 2015: The State shall provide sufficient funding, infrastructure and equipment for SAV as prescribed by law. Estimates of funding for SAV shall be made by SAV and sent to the Government for consolidation and submission to the National Assembly.

<http://thuvienphapluat.vn/van-ban/Ke-toan-Kiem-toan/Law-No-8...> (<http://thuvienphapluat.vn/van-ban/Ke-toan-Kiem-toan/Law-No-81-2015-QH13-State-audit-office-of-Vietnam-284335.aspx>)

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

**GUIDELINES:**

*Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.*

*Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.*

*There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.*

*To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake*

*Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.*

Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Source:

State Audit Office 2015, Article 4, Subjects of state audit include management, use of public finance and/or public property, and other activities related to management, use of public finance and/or public property of audited units; Article 11, Clause 2: SAI can request audited units and relevant entities to promptly provide sufficient, accurate information and documents serving the audit Those articles mean no limitation in deciding to audit any relevant unit.

Also scope of audit is ref. to Article 55 of the State Audit Law.

State audit has power to set up audit plan every year that cover all kinds of audit and all kinds of institutions/agencies which spend state budget. See list of audit institutions for 2017: <https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

**GUIDELINES:**

*Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.*

*To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.*

*If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.*

Answer:

c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

Source:

On 8/1/2020 State Audit organise the review of audit of 2019 and planning for 2020 with the presents and review comment of National Assembly. <http://thoibaotaichinhvietnam.vn/pages/thoi-su/2020-01-08/nam-2020-kiem-toan-nha-nuoc-se-thuc-hien-158-cuoc-kiem-toan-81288.aspx>

Though a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

The State Audit reports to National Assembly's Standing Committee and Parliament members on their job. dated 28 May 2020. See: <http://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=45904>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

Comments: There is no independent agency to review audit processes of the Supreme Audit Agency (SAI), the SAV is responsible to review audit processes and plan for revision and updating of the audit process (if any).



IBP Comment

Many thanks to the reviewers. Response is revised to C.

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

**GUIDELINES:**

*Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.*

Answer:

a. Frequently (i.e., five times or more).

Source:

State Audit report to National Assembly at least 2 times a year during the Congress General meeting: on 28/5/2020. <http://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=45904>

1/4/2021 National Assembly met to hear the review of State Audit performance 2016-2021. See <http://quochoi.vn/pages/tim-kiem.aspx?ItemID=53899>

on 1/4/2021. State Audit General testify hearing before National Assembly,. see: <http://quochoi.vn/pages/tim-kiem.aspx?ItemID=53915>

25/3/2021: State Audit General reported to National Assembly on performance of SAI 2016-2021: See: <http://quochoi.vn/pages/tim-kiem.aspx?ItemID=53591>

8/1/2021: Committee of State Budget and Finance reviews the report of SAI: see <http://quochoi.vn/pages/tim-kiem.aspx?ItemID=51158>

16/9/2020: Standing Committee review and testify the report of SAI on thematic audits. See: <http://quochoi.vn/pages/tim-kiem.aspx?ItemID=48353>

SAI's annual Audit plan is reviewed by National Assembly. 8/1/2020. See <http://quochoi.vn/pages/tim-kiem.aspx?ItemID=43745>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Frequently (i.e., five times or more).

Comments: Annually, SAV conducts regular meetings with NA Committees for review of the current budget year, annual budget proposal and central government appropriation plan for the coming year; annual audit plan, State budget final accounts. In some activities, SAV participates in meetings of NA committees <https://quochoi.vn/pages/tim-kiem.aspx?ItemID=48481> <https://quochoi.vn/pages/tim-kiem.aspx?ItemID=48353> <https://quochoi.vn/pages/tim-kiem.aspx?ItemID=47536>

Researcher Response

Agree to change to a.

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

**GUIDELINES:**

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of*

"involvement" (option "a" in the responses) and "consultation" (option "b"). See: [https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.

Source:

On 26/10/2020 before the Executive budget was approved by National Assembly, Ministry of Finance open the window online to seek inputs and consult with public on Budget proposal of 2021. see: <https://tapchitaichinh.vn/Chuyen-dong-tai-chinh/bo-tai-chinh-lay-y-kien-ve-du-thao-bao-cao-cong-khai-du-toan-nsnn-nam-2021-329254.html>

The information to seek for public's inputs and opinion on draft budget proposal is made in window for budget proposal. See:

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/sltn/bcnsnnhn9/bcnsnnhn\\_chitiet2?dDocName=MOFUCM184313&\\_afrLoop=351429001305185#%40%3F\\_afrLoop%3D351429001305185%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D3slopg9k9\\_360](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/sltn/bcnsnnhn9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afrLoop=351429001305185#%40%3F_afrLoop%3D351429001305185%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D3slopg9k9_360)

Comment:

This is not adhoc mechanism since it is made regulary every year for public consultation on budget proposal. The call for consultation is shared to media so it reach out widely to public.

Ministry of Finance also received the recommendations on budget proposal by participating actively in consultation workshop with CSOs, academic and media. Results of recommendation were made and sent to Ministry of Finance. [http://ngansachvietnam.net/wp-content/uploads/2020/11/BTAP\\_Gop-y-cho-Du-thao-Dua-toan-NSNN-2021.pdf](http://ngansachvietnam.net/wp-content/uploads/2020/11/BTAP_Gop-y-cho-Du-thao-Dua-toan-NSNN-2021.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

Comments: The executive body adopts different ways to facilitate citizens, civil organizations/associations to exchange views on budgetary issues. The legislations on the annual State budget process (the SBL, secondary regulations, the Prime Minister's Directive, Circulars as guidelines on State budget preparation...) are published in the e-Portals of the Government, the Ministry of Finance, the Ministry of Planning and Investments. Key entitlements and policies (e.g. on adjustments of taxes, fees, social security...) are published for public consultation with politico-social organizations, mass organizations, international organizations and citizens before decisions are made (public consultation via mass media and websites of related ministries). The 2015 SLB stipulates that the budget proposals must be publicly disclosed before presented to the National Assembly and sub-national People's Councils for citizens to participate and raise their voices. In practice, the MOF publicly discloses the State budget proposal to the National Assembly (since the 2018 budget year) for civil society and the public at large to discuss and participate in budget debates before decisions are made by the National Assembly. To best facilitate the public, before consultation on the budget proposal the MOF shares information to mass media for communication in public media, at the same time the MOF posts news regarding consultation on the State budget proposal in its e-Portal, the Open State Budget Portal, and opens the mail box to receive information. Citizens can make inquiries to the Minister of Finance via their representatives as members of the National Assembly and the Minister of Finance is responsible to respond to inquiries made by National Assembly members on issues relating to the budget proposal (before National Assembly meeting, the National Assembly members all arrange meetings with their constituents to listen and note the opinions and expectations of citizens on social issues in general and budgetary issues in particular). The MOF e-Portal has sections on the Ministry of Finance with citizens and the Ministry of Finance with businesses, linked and integrated with the Government's e-Portal to receive, process and respond to information and recommendations of citizens and businesses on policies, mechanisms and administrative procedures relating to productive, commercial activities and citizens' life.

Researcher Response

with the source provided on MOF mechanism to actively seek for comments from public and other organisations on budget proposal. I remain my answer to be a. On 26/10/2020 before the Executive budget was approved by National Assembly, Ministry of Finance open the window online to seek inputs and consult with public on Budget proposal of 2021. see: <https://tapchitaichinh.vn/Chuyen-dong-tai-chinh/bo-tai-chinh-lay-y-kien-ve-du-thao-bao-cao-cong-khai-du-toan-nsnn-nam-2021-329254.html> The information to seek for public's inputs and opinion on draft budget proposal is made in window for budget proposal. See: [https://mof.gov.vn/webcenter/portal/btc/r/vtc/slnsnn/sltm/bcnsnnh9/bcnsnnh\\_chitiet2?dDocName=MOFUCM184313&\\_afLoop=351429001305185#%40%3F\\_afLoop%3D351429001305185%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D3slopg9k9\\_360](https://mof.gov.vn/webcenter/portal/btc/r/vtc/slnsnn/sltm/bcnsnnh9/bcnsnnh_chitiet2?dDocName=MOFUCM184313&_afLoop=351429001305185#%40%3F_afLoop%3D351429001305185%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D3slopg9k9_360) This is not adhoc mechanism since it is made regular every year for public consultation on budget proposal. The call for consultation is shared to media so it reach out widely to public. Ministry of Finance also received the recommendations on budget proposal by participating actively in consultation workshop with CSOs, academic and media. Results of recommendation were made and sent to Ministry of Finance. [http://ngansachvietnam.net/wp-content/uploads/2020/11/BTAP\\_Gop-y-cho-Du-thao-Dua-toan-NSNN-2021.pdf](http://ngansachvietnam.net/wp-content/uploads/2020/11/BTAP_Gop-y-cho-Du-thao-Dua-toan-NSNN-2021.pdf)

IBP Comment

Many thanks to the government reviewer for their comments. IBP agrees to revise to answer choice B (from D). Note that this mechanism was assessed for indicator 136 last round. IBP understands that Ministry of Finance works with National Assembly to address citizens recommendations on the budget, and that such deliberations take place after the budget has been submitted to National Assembly (on 26 October 2020) but before approval (on 12 November 2020). Once Budget 2021 was submitted to parliament, Ministry of Finance issued a notice encouraging citizens to submit recommendations on the topic of 'Pursuing dual goals of preventing Covid-19 pandemic and promoting economic development'. Submissions were to be sent by two means (<https://tapchitaichinh.vn/Chuyen-dong-tai-chinh/bo-tai-chinh-lay-y-kien-ve-du-thao-bao-cao-cong-khai-du-toan-nsnn-nam-2021-329254.html>): (1) Mail comments to the State Budget Department of the Ministry of Finance, No. 28 Tran Hung Dao, Hoan Kiem; (2) Email comments to [tkns@mof.gov.vn](mailto:tkns@mof.gov.vn). Recommendations received were to be considered in a conference conducted by CSOs like CDI and BTAP, with support from Oxfam on 2 Nov 2020. The conference was attended by officials from Ministry of Finance, National Assembly and Civil society organizations. Goal of rge conference was to discuss contents of the budget proposal for FY 2021. The inputs at this seminar were compiled by BTAP and sent to the National Assembly deputies during the discussion session on the Socio-Economic Development Plan and the Draft Project. Link to BTAP report: [http://ngansachvietnam.net/wp-content/uploads/2020/11/BTAP\\_Gop-y-cho-Du-thao-Dua-toan-NSNN-2021.pdf](http://ngansachvietnam.net/wp-content/uploads/2020/11/BTAP_Gop-y-cho-Du-thao-Dua-toan-NSNN-2021.pdf)

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.*

*To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.*

*Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

b. The requirements for an "a" response are not met.

Source:

There is online consultation open to every one. Not to target any particular vulnerable groups.

See: [https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sln/bcnsnnhn9/bcnsnnhn\\_chitiet2?dDocName=MOFUCM184313&\\_afLoop=351429001305185#%40%3F\\_afLoop%3D351429001305185%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3D3slop9k9\\_360](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sln/bcnsnnhn9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afLoop=351429001305185#%40%3F_afLoop%3D351429001305185%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3D3slop9k9_360)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer:

a. Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.

Comments: Citizens participate in the formulation of policies and entitlements. According with the Law on Promulgation of Legal and Regulatory Documents, the lead agency of the law or regulation proposal must consult with the agencies, organization and groups directly impacted by the documents (many of the policies and mechanisms are related to the poor and disadvantaged groups). The consultation can be undertaken by direct consultation, sharing of draft for opinions, conducting workshops or posting in the website of the drafting agency. Citizens can provide direct opinions or via the Vietnam Fatherland Front, mass organizations or National Assembly members (representing the people).

IBP Comment

Many thanks to the government reviewer. As this indicator follows from the mechanism assessed in 125, answer choice B is maintained. There is no evidence of deliberately including voices from marginalised or vulnerable communities.

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.*

*Please note that while the public engagement can/may cover other topics – and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above – for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.*

*Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

Source:

the Ministry of Finance's call for consultation on budget is open to all topics.

Comment:

MOF announced Budget proposal for public consultation widely on website of MOF and on other media and government portal:  
<http://baohinhphu.vn/Hoat-dong-Bo-nganh/Lay-y-kien-nhan-dan-ve-du-toan-ngan-sach-nam-2021/411963.vgp>

In the report meeting consulting with CSOs and other stakeholders, the issues cover all Macroeconomic issues, Revenue forecasts, policies, and administration, Social spending policies, Deficit and debt levels, Public investment projects, Public services

See [http://ngansachvietnam.net/wp-content/uploads/2020/11/BTAP\\_Gop-y-cho-Du-thao-Dua-toan-NSNN-2021.pdf](http://ngansachvietnam.net/wp-content/uploads/2020/11/BTAP_Gop-y-cho-Du-thao-Dua-toan-NSNN-2021.pdf)

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer:

a. The executive's engagement with citizens covers all six topics.

Comments: The Ministry of Finance participated in the 2021 budget planning seminar organized by CDI. <https://baoxaydung.com.vn/toa-dam-ngan-sach-nha-nuoc-nam-2021-trong-boi-can-hinh-thuong-moi-292122.html>

IBP Comment

IBP agrees to revise to B based on discussion of policies related to macroeconomic situation, debt, social spending policies and revenue administration. [http://ngansachvietnam.net/wp-content/uploads/2020/11/BTAP\\_Gop-y-cho-Du-thao-Dua-toan-NSNN-2021.pdf](http://ngansachvietnam.net/wp-content/uploads/2020/11/BTAP_Gop-y-cho-Du-thao-Dua-toan-NSNN-2021.pdf)

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

*Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.*

*To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.*

*Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.*

*Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:*

1) *The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.*

*and/or*

2) *The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.*

*In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.*

*Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.*

*The researcher must present evidence to support selection of a "c" response.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Article 16, State Budget law 2015: State budget shall be supervised by the public. Vietnamese Fatherland Front and other agencies at various levels shall organize supervision of state budget by the public including: 1. Adherence to regulations of law on management and use of state budget; 2. Enactment of annual state budget estimates; 3. Publishing of state budget as prescribed in Article 15 of this Law. Also in art 82,83 of the Public Investment law requires supervision and monitoring of the community, through Farther Front Organisation. Also refer to Decree no 84/2015/NĐ-CP dated 30/9/2015 on monitoring public investment. Also refer to Resolution 34/2007/PL-UBTVQH11 on Grassroot Democracy: art 24 mentions that people have right to supervise...

" Điều 24. Hình thức để thực hiện việc giám sát của nhân dân 1. Nhân dân thực hiện việc giám sát thông qua hoạt động của Ban thanh tra nhân dân, Ban giám sát đầu tư của cộng đồng.

In practice, many provinces started to organise social audits, community monitoring and implementation of budget public investment.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

IBP revised response to D. Vietnam Fatherland Front reports back to National Assembly, which is assessed in indicator 136.

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.*

*To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.*

*Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.*

Answer:

b. The requirements for an "a" response are not met.

Source:

There is no evidence of vulnerable groups being consulted during the public hearings cited, or also in the other mechanisms identified in Q128

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: For people at grassroots level, the MOF specifies the substance and methods of disclosure relevant to the local circumstances and characteristics. Accordingly, the Commune People's Committee is responsible to disclose information on commune budget revenues and expenditures, community contributions and especially State supports to the poor and disadvantaged groups. The disclosure must start from policy

formulation stage, with disclosure of processes and procedures to receive supports and implementation outcomes. The method of disclosure can be posting in the billboard at the office of the Commune People's Committee, using commune loud speakers or radio. Therefore citizens (including vulnerable and underrepresented groups) can have easy access to the information and participate in the scrutiny of budget execution. The local people can scrutinize via the Commune Motherland Front, the Commune People's Inspection or Community-based Investment Supervision Committee. However, the executive body does not take any concrete steps to gather the vulnerable and underrepresented groups or community representing organizations for participation in budget execution.

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.*

*Please note that while the public engagement can/may cover other topics – and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above – for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.*

*Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

The Ministry of Finance open the window for question and answer about the state budget including implementation of budget. See: [https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/mlns2?\\_afLoop=354962995919864](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/mlns2?_afLoop=354962995919864)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The MOF e-Portal has sections on State budget Q&A and financial policy Q&A, accordingly, citizens can raise any questions on entitlements and policies and any inquiries on any stage of the budget process will be answered fully and timely. In particular, the 2015 State Budget Law stipulate specific provisions on citizen scrutiny of the State budget, which sets the legal basis for citizens to exercise their rights to scrutiny and supervision. In addition, during the budget execution process, the Ministry of Finance also organizes thematic seminar discussions to provide information and to listen to feedbacks from any related organizations and/or individuals. [https://mof.gov.vn/webcenter/portal/tpltc/pages\\_r//chi-tiet-tin-tpltc?dDocName=MOFUCM171387](https://mof.gov.vn/webcenter/portal/tpltc/pages_r//chi-tiet-tin-tpltc?dDocName=MOFUCM171387) [https://www.customs.gov.vn/Lists/TinHoatDong/ViewDetails.aspx?ID=29797&Category=Tin%20n%E1%BB%95i%20b%E1%BA%ADt](https://gdt.gov.vn/wps/portal/!ut/p/z1/tVFNB4JAEPOrXjySGWBhd49qq2D8iG0V2QuhgEgri9YN-POLtulNsDHuZXaSN-_NewMCfKYTg1gmhzUIGZZGqqskOGu7n1hB0i4O2Gr13nfWVJ0Lcot9jQ0RwsK3gUwGpUcQieljwQXdKfz5zBQkfxBHHLPF55PWYbX4EAEUm1V1vw01h1okKqRKouHsOg7i9VJtXx7xOo8NRFHTtax0ADu0hIHGNkRFpCN6ZGiM21kNtMY8i4ZXOLU4pnlX2UxeDfhPbaYhPNpsc0l3x_n0A70NwEL3a5dnZScH6gTa9s9GG1dH-BTRdvM2dX6dDr0rYNNhllISwIMVXXkfw-s_wnVYF806FZvopPpbeeCy9fid9LnbDcTlJZe5pny-setts0zyYPPvWpVTfhAzOhw!!/dz/d5/L2dBISEvZ0FBIS9nQSEh/) <https://www.customs.gov.vn/Lists/TinHoatDong/ViewDetails.aspx?ID=29930&Category=Tin%20n%E1%BB%95i%20b%E1%BA%ADt>

IBP Comment

IBP revised response to D (from A). Mechanisms by Vietnam Fatherland Front are assessed in indicator 136. Following on government reviewers

comments, OBS assesses structured participation mechanisms designed to receive inputs from citizens on the implementation of the budget. Examples include online complaints mechanisms, social audits, monitoring of infrastructure projects.

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

**GUIDELINES:**

*This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.*

*Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.*

*Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.*

*Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.*

*Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.*

*Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.*

*Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.*

*Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.*

*Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

The art. 16 of budget law 2015 provides mechanism for public participation.

The art 15 of budget law 2015 requires Executive to publish budget documents in timely manner.

The two articles provide public comprehensive information on steps to make budget formulation and monitoring. REF. Decree 163 Chapter III, VI : see

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnhn\\_chitiet2?](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afrLoop=355257320809417)

[dDocName=MOFUCM184313&\\_afrLoop=355257320809417](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afrLoop=355257320809417)

In practice, Ministry of Finance has published Executive budget proposal inline with the law, dated 26 Oct. 2020, before the budget was approved and seek for public inputs in all comprehensive manner.

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnhn\\_chitiet2?](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afrLoop=355257320809417)

[dDocName=MOFUCM184313&\\_afrLoop=355257320809417](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/sltn/bcnsnnh9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afrLoop=355257320809417)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree



IBP Comment

For cross country consistency, the indicator answer choice was revised to D (from C). There is no mechanism assessed during budget execution. For the mechanism assessed during budget formulation, it is not clear how citizens inputs/ recommendations were used to review the budget. Other than the availability of budget proposal, there is no information/ guidelines on submissions. Moreover, submissions and conferences are held close to the date of approval of the budget proposal. There is scope to improve on the timeliness of calling for citizens submissions.

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

*GUIDELINES:*

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

There is a window that MOF receive questions and post written answers to citizens on finance and budget issues.  
on budget issue :<https://www.mof.gov.vn/hoidapctc/Area/QuestionByArea/48>

Also there is Citizen Budget of Budget Proposal produced on the website before budget approved by National Assembly: dated 10/11/2020  
[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd\\_chitiet?dDocName=MOFUCM185258&\\_afrLoop=584515551051855](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM185258&_afrLoop=584515551051855)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The budget proposal submitted to the National Assembly is consulted with citizens, with mail box opened to receive inputs. In practice, the 2021 budget proposal to the National Assembly received the inputs from the BTAP and CDI and the student group of Hanoi University (after the National Assembly enacted the 2021 State budget). However, no record is made to recognize the inputs and feedbacks on the use of the inputs in the budget formulation.

IBP Comment

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

1) MOF seeks for public inputs on budget proposal dated 26/10/2020.

[https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnh9/bcnsnnhn\\_chitiet2?dDocName=MOFUCM184313&\\_afLoop=585073731396892#%40%3F\\_afLoop%3D585073731396892%26dDocName%3DMOFUCM184313%26\\_adf.ctrl-state%3Dn7lea4w24\\_709](https://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnh9/bcnsnnhn_chitiet2?dDocName=MOFUCM184313&_afLoop=585073731396892#%40%3F_afLoop%3D585073731396892%26dDocName%3DMOFUCM184313%26_adf.ctrl-state%3Dn7lea4w24_709)

2) MOF published the Citizen budget of budget proposal 2021: <http://taichinh.danang.gov.vn/newsdetail.do?tinTuclid=2817>

3) A workshop on consultation with CSO and academia organised with co-chair by MOF representation

<http://ngansachvietnam.net/khuyen-nghi-cho-du-thao-du-toan-ngan-sach-nha-nuoc-nam-2021/>

<http://xaydungvadoisong.com.vn/toa-dam-ngan-sach-nha-nuoc-nam-2021-trong-boi-can-binh-thuong-moi/>

4) the Consultation workshop on Budget proposal was organised with presence and active responses by Ministry of Finance:

<https://www.facebook.com/ngansachvietnam/photos/a.3403078343250858/3403191049906254/>

5) The feedback and responded from ministry of finance is conveyed

<https://baotintuc.vn/thi-truong-tai-chinh/than-trong-tinh-toan-thu-chi-ngan-sach-nha-nuoc-nam-2021-20201103163035164.htm>

<http://thoibaotaichinhvietnam.vn/pages/nhip-song-tai-chinh/2020-11-02/nhieu-thach-thuc-doi-voi-can-doi-ngan-sach-nam-2021-94498.aspx>

6) There is a window that MOF receive questions and post written answers to citizens on finance and budget issues.

on budget issue :<https://www.mof.gov.vn/hoidapcstc/Area/QuestionByArea/48>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree  
Suggested Answer:  
d. The requirements for a "c" response or above are not met.

IBP Comment

Many thanks to the government reviewer. Given that this indicator follows on 128, selection is revised to D.

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

**GUIDELINES:**

*This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.*

*Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.*

*Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.*

*Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.*

Answer:

b. The requirements for an "a" response are not met.

Source:

It is regulated by the Article 44 of the State Budget Law 2015 that: The draft state budget estimation is required to send/provide to members of National Assembly no later than 20 days before the opening of the National Assembly session at the end of the year. According to the Article 49 of Decree No. 163/2016 / ND-CP guiding some articles of the State Budget Law 2015, the budget estimates must be publicized within 5 working days from the date that the Government conduct the consultation to the NA members.

Comment:

While there is information on the timeline of the budget formulation, there is no clear information about the timing of citizen consultations that will take place during either budget formulation or implementation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: There is no legal requirement on the timeline for public consultation in the formulation of the budget proposal. However, in the process that the MOF discloses and consults with the public, there is a deadline on inputs received from the public.

Researcher Response

agree

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

**GUIDELINES**

*While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.*

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the*

executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Many line ministries open window on budget transparency on ministry portal: in which it opens for questions and answer from public through out the year on budget issues

Ministry of Culture and Sport and Tourism

<https://bvhttdl.gov.vn/cong-khai-ngan-sach.htm>

Ministry of Health: <https://moh.gov.vn/cong-khai-du-toan>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Ministries and agencies do not have mechanisms through which the public can provide inputs during the budget formulation and execution process. The public provides inputs on the formulation of the annual budget and entitlements and policies in the section financial policy Q&A in the MOF e-Portal.

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.*

*Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).*

*To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

*Answer "c" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*
- *The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget*

Answer:

b. Yes, public hearings on the budget are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.

Source:

Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide inputs

Representative from National Assembly attended the consultation workshop with CSOs and academics on budget issues:

<http://xaydungvadoisong.com.vn/toa-dam-ngan-sach-nha-nuoc-nam-2021-trong-boi-can-binh-thuong-moi/>

Recommendations for budget proposal was produced by CSOs and sent to National Assembly:

[http://ngansachvietnam.net/wp-content/uploads/2020/11/BTAP\\_Gop-y-cho-Du-thao-Dua-toan-NSNN-2021.pdf](http://ngansachvietnam.net/wp-content/uploads/2020/11/BTAP_Gop-y-cho-Du-thao-Dua-toan-NSNN-2021.pdf)

Budget debate in form of public hearing before approval by NA is broadcasted as well as open to media, CSOs and citizens to attend.

<http://quochoi.vn/pages/tim-kiem.aspx?ItemID=49852>

National Assembly publish documents that responses to inputs of budget proposal 2021:

<http://quochoi.vn/hoatdongcuaquochoi/cackyhophquochoi/quochoikhoaXIV/kyhopthu10/Pages/van-kien-tai-lieu.aspx?ItemID=4762>

on 9 Nov. 2020: Minister of Finance has attended the public hearings to National Assembly on Budget issues.

[https://www.mof.gov.vn/webcenter/portal/mtttc/r/m/ptitutsuk/phodonttsk\\_chitiet?](https://www.mof.gov.vn/webcenter/portal/mtttc/r/m/ptitutsuk/phodonttsk_chitiet?dDocName=MOFUCM185181&dID=193089&_afLoop=594157698263389#%40%3F_afLoop%3D594157698263389%26dDocName%3DMOFUCM185181%26dID%3D193089%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dw3f1phcya_4)

[dDocName=MOFUCM185181&dID=193089&\\_afLoop=594157698263389#%40%3F\\_afLoop%3D594157698263389%26dDocName%3DMOFUCM185181%26dID%3D193089%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Dw3f1phcya\\_4](https://www.mof.gov.vn/webcenter/portal/mtttc/r/m/ptitutsuk/phodonttsk_chitiet?dDocName=MOFUCM185181&dID=193089&_afLoop=594157698263389#%40%3F_afLoop%3D594157698263389%26dDocName%3DMOFUCM185181%26dID%3D193089%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dw3f1phcya_4)

(all time on broadcast to public) <http://quochoi.vn/hoatdongcuaquochoi/cackyhophquochoi/quochoikhoaXIV/kyhopthu10/Pages/chuong-trinh-lam-viec.aspx?ItemID=49708>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

#### IBP Comment

IBP worked with researcher to score this indicator as B. Vietnam Fatherland Front (VFF) is described as "the political base of people's power." It plays a significant role in society, promoting national solidarity and monitoring many of government's social programs, including programs to reduce poverty. In 2020, the executive committee of VFF worked with National Assembly's standing committee to conduct a survey along three themes - Preventing and controlling Covid-19; Promoting socio-economic development; and State building. See: <http://mattran.org.vn/hoat-dong/3385-y-kien-kien-nghi-cua-cu-tri-va-nhan-dan-ca-nuoc-gui-toi-quoc-hoi-33673.html>. The report summarising the opinions of 3,385 voters surveyed along with concrete recommendations, was discussed ahead of the budget submission on October 14, 2020. See <http://mattran.org.vn/hoat-dong/doan-chu-tich-ubtu-mttq-viet-nam-kien-nghi-6-van-de-gui-toi-ky-hop-thu-10-34938.html>. IBP understands that the themes of the survey are similar to the themes Ministry of Finance sought inputs from citizens on, and are typically conducted before the annual budget deliberations. This is consistent with Article 16 of the 2015 State Budget Law which stipulates community-based scrutiny of the State budget, in which the Vietnam Fatherland Front bodies at all levels shall take the lead in making arrangement for community-based scrutiny of the State budget. Additionally, one of the roles of VFF central committee is to discuss and review state budget for 2021, socio-economic development plan (<http://mattran.org.vn/hoat-dong/mat-tran-trung-uong-bao-cao-nhanh-ket-qua-hoi-nghi-lan-thu-13-khoa-xii-35218.html>);

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

#### GUIDELINES:

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.*

*Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.*

#### Answer:

b. The legislature seeks input on at least three (but less than six) of the above-mentioned topics.

#### Source:

Consultation on Budget proposal was organised where National Assembly representative attended (with the researcher has personally participated in the engagement)

<http://xaydungvadoisong.com.vn/toa-dam-ngan-sach-nha-nuoc-nam-2021-trong-boi-can-hinh-thuong-moi/>

Recommendations for budget proposal was produced by CSOs and sent to National Assembly:

[http://ngansachvietnam.net/wp-content/uploads/2020/11/BTAP\\_Gop-y-cho-Du-thao-Dua-toan-NSNN-2021.pdf](http://ngansachvietnam.net/wp-content/uploads/2020/11/BTAP_Gop-y-cho-Du-thao-Dua-toan-NSNN-2021.pdf)

National Assembly meeting demand for all inputs and responses on all issues in its meeting session: Dated 12/11/2020 see:

<http://quochoi.vn/pages/tim-kiem.aspx?ItemID=49852>

Ministry of Finance responded in public hearing at National Assembly:

[https://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptitutsuk/phodontsk\\_chitiet?](https://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptitutsuk/phodontsk_chitiet?)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

IBP Comment

IBP revised response to B (from A). The survey seeks opinions on #3. Social spending policies (See Recommendations Section request to prioritize prevention of covid-19 disease) #5. Public investment projects (See section 3 on the reduction of waste in public projects and the issue of suspended investment projects) #6. Public services (See section 2, for example, and the discussion of services in the agriculture sector) In 2020, the executive committee of VFF worked with National Assembly's standing committee to conduct a survey along three themes - 1) Preventing and controlling Covid-19; 2) Promoting socio-economic development - Business environment; Education, training and health; Land management, environment and climate change; Public Security and Foreign Affairs; and 3) State building. See: <http://mattran.org.vn/hoat-dong/3385-y-kien-kien-nghi-cua-cu-tri-va-nhan-dan-ca-nuoc-gui-toi-quoc-hoi-33673.html> .

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.*

*Answer "a" applies when the legislature provides a written document with:*

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

*Answer "b" applies when the legislature provides a written document that includes:*

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

*Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:*

- *The inputs received from the public (e.g., a written transcript) or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.*

Answer:

c. Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Source:

Budget debate in form of public hearing before approval by NA is broadcasted as well as open to media, CSOs and citizens to attend.  
<http://quochoi.vn/pages/tim-kiem.aspx?ItemID=49852>

National Assembly publish documents that responses to inputs of budget proposal 2021:

<http://quochoi.vn/hoatdongcuaquochoi/cackyhophquochoi/quochoikhoaXIV/kyhopthu10/Pages/van-kien-tai-lieu.aspx?ItemID=4762>

National Assembly Committee on budget and finance responded to citizens on all state budget matters:

<http://quochoi.vn/bandannguyen/kienghicutri/khoaxiv/Pages/cau-hoi-khoa-xiv.aspx?ItemID=5369&TypeOfOrder=False&order=ID>

National Assembly Public Hearing on social policies, dated 7 Nov. 2020 <http://quochoi.vn/tintuc/Pages/phiengiaitinh.aspx?ItemID=32166>

National Assembly discussed and monitored off-budget issue: Ban Tai chinh Ngân sách quốc hội đoàn kiểm tra quỹ ngoài ngân sách  
<http://quochoi.vn/uybantaichinhngansach/giamsat/Pages/giam-sat.aspx?ItemID=181>

Recommendations for budget proposal was produced by CSOs and sent to National Assembly:  
[http://ngansachvietnam.net/wp-content/uploads/2020/11/BTAP\\_Gop-y-cho-Du-thao-Dua-toan-NSNN-2021.pdf](http://ngansachvietnam.net/wp-content/uploads/2020/11/BTAP_Gop-y-cho-Du-thao-Dua-toan-NSNN-2021.pdf)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

IBP Comment

During an IBP cross consistency check, the answer choice was revised to C (from A). VFF's website does summarise the opinions received from 3,385 voters and submits recommendations. Response comments (summary) by National Assembly committees are also published. See: <http://mattran.org.vn/hoat-dong/3385-y-kien-kien-nghi-cua-cu-tri-va-nhan-dan-ca-nuoc-gui-toi-quoc-hoi-33673.html> ; <http://mattran.org.vn/hoat-dong/uy-ban-thuong-vu-quoc-hoi-gop-y-vao-du-thao-bao-cao-tong-hop-y-kien-kien-nghi-cua-cu-tri-va-nhan-dan-33589.html> ; <http://mattran.org.vn/hoat-dong/doan-chu-tich-ubtu-mttq-viet-nam-kien-nghi-6-van-de-gui-toi-ky-hop-thu-10-34938.html> ;

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

*GUIDELINES:*

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.*

*Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.*

*Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.*

*Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

*Answer "c" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*



Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

28/5/2020 National Assembly hold public hearing to review State Audit report  
<http://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=45904>

6/9/2019: National Assembly hold meeting to review state audit report on performance:  
<http://quochoi.vn/uybantaichinhngansach/giamsat/Pages/giam-sat.aspx?ItemID=186>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.

Comments: The public hearing at Parliament on audit report of final statement of FY2018 was made on 28 May 2020 and all public got information via broadcast and mass media. <http://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=45904>

IBP Comment

Many thanks to government. Answer choice D is maintained as there is no evidence that citizens inputs were sought during hearings on the audit reports.

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

**GUIDELINES:**

*This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).*

*Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.*

Answer:

b. The requirements for an "a" response are not met.

Source:

State Audit make public available of all audit plans, audit reports  
Also open hotline to receive citizen's suggestions: 04.6282279  
(<https://hoatdongkiemtoan.sav.gov.vn/Pages/trang-chu.aspx#tab-3>)

25/11/2020: State Audit plan for 2021 shared: <https://hoatdongkiemtoan.sav.gov.vn/Pages/ke-hoach-kiem-toan.aspx?ItemID=34>  
Audit plan for 2020 shared: <https://hoatdongkiemtoan.sav.gov.vn/Pages/ke-hoach-kiem-toan.aspx?ItemID=34>

Article 10 - (3) and Article

And article 30. on audit programe

based on requests of Ethnic Council, Parliament Committees, Parliament Members, Peoples councils, People Committees, organisations (public)

Article 10 (3). Xem xét, quyết định việc kiểm toán khi có đề nghị của Hội đồng dân tộc, các Ủy ban của Quốc hội, Đoàn đại biểu Quốc hội, Thường trực Hội đồng nhân dân, Ủy ban nhân dân tỉnh, thành phố trực thuộc trung ương và cơ quan, tổ chức không có trong kế hoạch kiểm toán năm của Kiểm toán nhà nước.

Tổng Kiểm toán nhà nước ban hành quyết định kiểm toán khi có một trong các căn cứ sau đây:

1. Kế hoạch kiểm toán hằng năm của Kiểm toán nhà nước;
2. Yêu cầu của Quốc hội, Ủy ban thường vụ Quốc hội, Chủ tịch nước, Chính phủ, Thủ tướng Chính phủ;
3. Đề nghị của cơ quan, tổ chức quy định tại khoản 3 Điều 10 của Luật này và được Tổng Kiểm toán nhà nước chấp nhận.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

IBP Comment

During an IBP cross-country consistency check, this score is revised from A to B. The 'hotline' provided as a phone number does not count as a participation mechanism for this question. Nor is there any specific request for citizens to provide input into the audit program related to this phone number, or indication that citizen input could be used to add audit topics into the program. Article 10(3) also does not provide any formal legal basis for public engagement around the audit program. The translation of this section reads: The State Auditor General shall issue an audit decision when having one of the following grounds: 1. Annual audit plan of the State Audit Office; 2. Requests of the National Assembly, the National Assembly Standing Committee, the President, the Government, and the Prime Minister; 3. Proposals of agencies and organizations prescribed in Clause 3, Article 10 of this Law and accepted by the State Auditor General. Since there is no evidence of any opportunity for public input into the audit program, the score is confirmed as B.

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

*GUIDELINES:*

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.*

*Answer "a" applies when the Supreme Audit Institution provides a written document with:*

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

*Answer "b" applies when the SAI provides a written document that includes:*

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

*Answer "c" applies when the SAI provides a written document that includes:*

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

feedback and responses on requests for audit program are not available

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

**GUIDELINES:**

*This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.*

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

State budget law 2015 and State Audit law 2015 doesn't mention about participation mechanisms of the public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree