

# Open Budget Survey 2019

Questionnaire

Viet Nam

April 2020

# 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:

FY 2019

Source:

Article 14, Law of State Budget 2015

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: FY 2019

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:

Article 15, Law of State Budget.

And the PBS was issued and published on 24 May 2018.

Comment:

This is more than four months before the start of the Fiscal Year on Jan 1, 2019, and more than one month before the Budget Proposal is introduced to the National Assembly on Oct 26, 2018

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Prime Minister Directive No. 13/CT-TTg, dated May 24, 2018, on the preparation of 2019 socio-economic development plan and State budget plan <http://www.mpi.gov.vn/Pages/tinbai.aspx?idTin=39849&idcm=200>

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 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:  
24/5/2018

Source:  
The document is dated 24 May 2018 and the website of government dated 24 May 2018.  
On 8 June 2018, the Ministry of Finance issued Circular No.54/2018/TT-BTC on guidance for the formulation of the state budget plan for 2019

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: Ministry of Finance issued Circular No. 54/2018/TT-BTC, dated June 8, 2018, promulgating guidelines for the preparation of the 2019 State budget plan and the 03-year financial - State budget plan over 2019-2021

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 document (Directive 13/CT-TTg) is issued on 24 May 2018 and available on the Government Portal and the portals of Ministry of Planning and Investment

Source:  
[http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=2&\\_page=1&mode=detail&document\\_id=193775](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=2&_page=1&mode=detail&document_id=193775)  
<http://www.mpi.gov.vn/PageS/tinbai.aspx?idTin=39849&idcm=200>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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=193775](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=2&_page=1&mode=detail&document_id=193775)

Source:

The Directive No 13/CT-TTg dated 24 May 2018 by the Prime Minister: [http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=2&\\_page=1&mode=detail&document\\_id=193775](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=2&_page=1&mode=detail&document_id=193775)

Circular No. 54/2018/TT-BTC dated 8 June 2018 by Ministry of Finance:

[http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=1&mode=detail&document\\_id=194020](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&mode=detail&document_id=194020)

[http://vbpl.vn/tw/\\_layouts/15/WopiFrame.aspx?](http://vbpl.vn/tw/_layouts/15/WopiFrame.aspx?sourcedoc=/TW/Lists/vbpq/Attachments/129459/Thong%20tu%2054%20huong%20dan%20du%20toan%20nam%202019.docx)

[sourcedoc=/TW/Lists/vbpq/Attachments/129459/Thong%20tu%2054%20huong%20dan%20du%20toan%20nam%202019.docx](http://vbpl.vn/tw/_layouts/15/WopiFrame.aspx?sourcedoc=/TW/Lists/vbpq/Attachments/129459/Thong%20tu%2054%20huong%20dan%20du%20toan%20nam%202019.docx)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Ministry of Finance Circular No. 54/2018/TT-BTC, dated June 8, 2018, promulgating guidelines on the formulation of the 2019 State budget plan and 03-year financial - State budget plan voer 2019-2021, is already published in the e-Portal of the Ministry of Finance

<http://vbpl.vn/botaichinh/Pages/vbpq-luocdo.aspx?ItemID=129459>

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 and Word (.doc/.docx) 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 published or not produced, 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=193775](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=2&_page=1&mode=detail&document_id=193775)

[http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=1&mode=detail&document\\_id=194020](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&mode=detail&document_id=194020)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The document is published in PDF and MS Word formats and not machine readable

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:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: n/a The document is published.

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 2019 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2018/19."

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

Answer:

Directive No. 13/CT-TTg dated 24 May 2018 by the Prime Minister on guidance for the formulation of socio-economic development plan and state budget plan for 2019. The Circular 54/2018/TT-BTC dated 8 June 2018 by the Ministry of Finance on guidance for the formulation of state budget plan 2019 and fiscal and state budget plan for the period of 2019-2021. Directive No. 13/CT-TTg dated 24 May 2018 by the Prime Minister on guidance for the formulation of socio-economic development plan and state budget plan for 2019. The Circular 54/2018/TT-BTC dated 8 June 2018 by the Ministry of Finance on guidance for the formulation of state budget plan 2019 and fiscal and state budget plan for the period of 2019-2021

Source:

Directive No. 13/CT-TTg dated 24 May 2018 by the Prime Minister on guidance for the formulation of socio-economic development plan and state

budget plan for 2019 (Chỉ thị số 13/CT-TTg của Thủ tướng Chính phủ: Về xây dựng kế hoạch phát triển kinh tế - xã hội và dự toán ngân sách nhà nước năm 2019)

The Circular 54/2018/TT-BTC dated 8 June 2018 by the Ministry of Finance on guidance for the formulation of state budget plan 2019 and fiscal and state budget plan for the period of 2019-2021. (Thông tư số 54/2018/TT-BTC của Bộ Tài chính: Hướng dẫn xây dựng dự toán ngân sách nhà nước năm 2019 và kế hoạch tài chính - ngân sách nhà nước 03 năm 2019 - 2021).

Comment:

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: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

Law of State Budget doesn't mention citizen version for PBS.

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:

FY 2019 FY 2019

Source:

Article 14, Law of State Budget 2015.

FY 2019: Executive's Budget Proposal sent to the National Assembly by the Government on 26 October 2018 (Dự toán Ngân sách Nhà nước 2019 Chính phủ trình Quốc hội) at <http://www.mof.gov.vn/webcenter/contentattachfile/idcplg?did=143586&dDocName=MOFUCM137351&filename=So%20lieu%20du%20toan%20NSNN%20nam%202019%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx>

Comment:

Peer Reviewer

Opinion: Agree

Comments: According to Article 14 of State Budget Law 2015, the fiscal year commences since the 1st January and ends at 31st December every year. Executive's Budget Proposal (EBP) sent to the National Assembly by Government on 25th October 2018 was for coming fiscal year 2019 (FY 2019). The date for submission of EBP 2019 was 25th October 2018, not 26th as mentioned above by researcher and I could not access the link above. Here is the link for my reviewing: [https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/bcnsnnh9/bcnsnnhn\\_chitiet?dDocName=MOFUCM137352&\\_afLoop=43691327292493158#!%40%40%3F\\_afLoop%3D43691327292493158%26dDocName%3DMOFUCM137352%26\\_adf.ctrl-state%3D194g1xbath\\_201](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/bcnsnnh9/bcnsnnhn_chitiet?dDocName=MOFUCM137352&_afLoop=43691327292493158#!%40%40%3F_afLoop%3D43691327292493158%26dDocName%3DMOFUCM137352%26_adf.ctrl-state%3D194g1xbath_201)

Government Reviewer

Opinion: Disagree

Suggested Answer: FY 2019

IBP Comment

The government reviewer's response is correct. The fiscal year being assessed in this OBS is 2019. The response is changed from 2018-2019 to 2019.

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 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

25/10/2018 25/10/2018

Source:

EBP 2019 was submitted to the National Assembly on 25 October 2018.

([http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach\\_chitiet?dDocName=MOFUCM137357&dID=143593&\\_afLoop=59010110871057832#!%40%40%3F\\_afLoop%3D59010110871057832%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3D85g4sp9i9\\_376](http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&_afLoop=59010110871057832#!%40%40%3F_afLoop%3D59010110871057832%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D85g4sp9i9_376))

Comment:

Peer Reviewer

Opinion: Agree

Comments: I agree the date of EBP submitted to National Assembly on 25/10/2018, but I could not access the link above mentioned by researcher then I tried to check via Ministry of Finance's website, here is the link with the submission date:

[https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/bcnsnnh9/bcnsnnhn\\_chitiet?dDocName=MOFUCM137352&\\_afLoop=43691327292493158#!%40%40%3F\\_afLoop%3D43691327292493158%26dDocName%3DMOFUCM137352%26\\_adf.ctrl-state%3D194g1xbath\\_201](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/bcnsnnh9/bcnsnnhn_chitiet?dDocName=MOFUCM137352&_afLoop=43691327292493158#!%40%40%3F_afLoop%3D43691327292493158%26dDocName%3DMOFUCM137352%26_adf.ctrl-state%3D194g1xbath_201)

Government Reviewer

Opinion: Disagree

Suggested Answer: 17/10/2018

Comments: The EBP was submitted by the Government to the National Assembly on October 17, 2018. On October 25, 2018, the EBP was published in the e-Portal of the Ministry of Finance.

Researcher Response

MOF website posted 25 oct. 2018. as the date of published- to public known.

IBP Comment

IBP confirms the researcher's response. As there is no public confirmation of the submission date to the National Assembly, the only public record is October 25, which is the date that is posted on the website.

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:

EBP 2019 was made available to the public on 25 October 2018.

Budget was approved by the National Assembly on November 15, 2018

Fiscal year started on January 1, 2019

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 2018 should be entered as 05/09/2018. 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:

25/10/2018 25/10/2018

Source:

EBP 2019: [http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn\\_chitiet?dDocName=MOFUCM137352&\\_afrLoop=59010994216391662#!%40%40%3F\\_afrLoop%3D59010994216391662%26dDocName%3DMOFUCM137352%26\\_afrLoop%3D329mstscip\\_9](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn_chitiet?dDocName=MOFUCM137352&_afrLoop=59010994216391662#!%40%40%3F_afrLoop%3D59010994216391662%26dDocName%3DMOFUCM137352%26_afrLoop%3D329mstscip_9)

Comment:

Peer Reviewer

Opinion: Agree

Comments: I agree the date of EBP submitted to National Assembly on 25/10/2018, but I could not access the link above mentioned by researcher then I tried to check via Ministry of Finance's website, here is the link with the submission date:

[https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn\\_chitiet?dDocName=MOFUCM137352&\\_afrLoop=43691327292493158#!%40%40%3F\\_afrLoop%3D43691327292493158%26dDocName%3DMOFUCM137352%26\\_afrLoop%3D329mstscip\\_9](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn_chitiet?dDocName=MOFUCM137352&_afrLoop=43691327292493158#!%40%40%3F_afrLoop%3D43691327292493158%26dDocName%3DMOFUCM137352%26_afrLoop%3D329mstscip_9)

f.ctrl-state%3D194g1xbath\_201

Government Reviewer  
Opinion: Agree

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:

EBP 2019 was published on 25 October 2018 on the portal of Ministry of Finance Both EBP 2019 and EBP 2018 were published online on the portal of the Ministry of Finance.

Source:

EBP 2019: [http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/bcnsnnhn9/bcnsnnhn\\_chitiet?dDocName=MOFUCM137352&\\_afLoop=59010994216391662#!%40%40%3F\\_afLoop%3D59010994216391662%26dDocName%3DMOFUCM137352%26\\_a df.ctrl-state%3D329mtsicp\\_9](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/bcnsnnhn9/bcnsnnhn_chitiet?dDocName=MOFUCM137352&_afLoop=59010994216391662#!%40%40%3F_afLoop%3D59010994216391662%26dDocName%3DMOFUCM137352%26_a df.ctrl-state%3D329mtsicp_9)

Comment:

Date on the website as posted on Oct 25, 2018

Peer Reviewer

Opinion: Agree

Comments: I agree to determine the date of EBP publication via Ministry of Finance's website, but I could not access the link above mentioned by researcher then I tried to check via Ministry of Finance's website, here is the link to determine it:

[https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/bcnsnnhn9/bcnsnnhn\\_chitiet?dDocName=MOFUCM137352&\\_afLoop=43691327292493158#!%40%40%3F\\_afLoop%3D43691327292493158%26dDocName%3DMOFUCM137352%26\\_a df.ctrl-state%3D194g1xbath\\_201](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/bcnsnnhn9/bcnsnnhn_chitiet?dDocName=MOFUCM137352&_afLoop=43691327292493158#!%40%40%3F_afLoop%3D43691327292493158%26dDocName%3DMOFUCM137352%26_a df.ctrl-state%3D194g1xbath_201)

Government Reviewer

Opinion: Agree

Comments: On October 25, 2018, which is the date the EBP was posted to the e-Portal of the Ministry of Finance.

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:

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/bcnsnnhn9/bcnsnnhn\\_chitiet?dDocName=MOFUCM137352&\\_afLoop=59010994216391662#!%40%40%3F\\_afLoop%3D59010994216391662%26dDocName%3DMOFUCM137352%26\\_a df.ctrl-state%3D329mtsicp\\_9](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/bcnsnnhn9/bcnsnnhn_chitiet?dDocName=MOFUCM137352&_afLoop=59010994216391662#!%40%40%3F_afLoop%3D59010994216391662%26dDocName%3DMOFUCM137352%26_a df.ctrl-state%3D329mtsicp_9) [http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/bcnsnnhn9/bcnsnnhn\\_chitiet?dDocName=MOFUCM137352&\\_afLoop=59010994216391662#!%40%40%3F\\_afLoop%3D59010994216391662%26dDocName%3DMOFUCM137352%26\\_a df.ctrl-state%3D329mtsicp\\_9](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/bcnsnnhn9/bcnsnnhn_chitiet?dDocName=MOFUCM137352&_afLoop=59010994216391662#!%40%40%3F_afLoop%3D59010994216391662%26dDocName%3DMOFUCM137352%26_a df.ctrl-state%3D329mtsicp_9)

Source:

EBP 2019: [http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/bcnsnnhn9/bcnsnnhn\\_chitiet?dDocName=MOFUCM137352&\\_afLoop=59010994216391662#!%40%40%3F\\_afLoop%3D59010994216391662%26dDocName%3DMOFUCM137352%26\\_a df.ctrl-state%3D329mtsicp\\_9](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/bcnsnnhn9/bcnsnnhn_chitiet?dDocName=MOFUCM137352&_afLoop=59010994216391662#!%40%40%3F_afLoop%3D59010994216391662%26dDocName%3DMOFUCM137352%26_a df.ctrl-state%3D329mtsicp_9)

Comment:

See also: [http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach\\_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&\\_adf.ctrl-state=85g4sp9i9\\_376&\\_afLoop=28928180757565016#!%40%40%3F\\_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_a df.ctrl-state%3Dcm46bagvw\\_4](http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=85g4sp9i9_376&_afLoop=28928180757565016#!%40%40%3F_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_a df.ctrl-state%3Dcm46bagvw_4)

Peer Reviewer

Opinion: Agree

Comments: I agree that the EBP is posted on Ministry of Finance's website, but I could not access the link above mentioned by researcher then I tried to check via Ministry of Finance's website, here is the link with EBP posted:

[https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/bcnsnnhn9/bcnsnnhn\\_chitiet2?dDocName=MOFUCM137352&\\_afLoop=43691327292493158#!%40%40%3F\\_afLoop%3D43691327292493158%26dDocName%3DMOFUCM137352%26\\_afLoop%3D194g1xbath\\_201](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/bcnsnnhn9/bcnsnnhn_chitiet2?dDocName=MOFUCM137352&_afLoop=43691327292493158#!%40%40%3F_afLoop%3D43691327292493158%26dDocName%3DMOFUCM137352%26_afLoop%3D194g1xbath_201)

Government Reviewer

Opinion: Agree

Comments: The EBP was published in the e-Portal of the Ministry of Finance.

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 and Word (.doc/.docx) 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 published or not produced, therefore its machine readability cannot be assessed.*

Answer:

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

Source:

EBP 2019: <http://www.mof.gov.vn/webcenter/contentattachfile/idcplg?dID=143586&dDocName=MOFUCM137351&filename=So%20lieu%20du%20toan%20NSNN%20nam%202019%20Chinh%20phu%20trinh%20Quoc%20hoi.xlsx>

Comment:

Excel file provided along with the narrative

Peer Reviewer

Opinion: Agree

Comments: I agree but I could not access the link above mentioned by researcher then I tried to check via Ministry of Finance's website, here is the link with EBP posted: [https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/bcnsnnhn9/bcnsnnhn\\_chitiet2?dDocName=MOFUCM137352&\\_afLoop=43691327292493158#!%40%40%3F\\_afLoop%3D43691327292493158%26dDocName%3DMOFUCM137352%26\\_afLoop%3D194g1xbath\\_201](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/bcnsnnhn9/bcnsnnhn_chitiet2?dDocName=MOFUCM137352&_afLoop=43691327292493158#!%40%40%3F_afLoop%3D43691327292493158%26dDocName%3DMOFUCM137352%26_afLoop%3D194g1xbath_201)

Government Reviewer

Opinion: Agree

Comments: Numerical data in the EBP is presented in Excel File, which is machine readable.

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:

EBP 2019 was made available to the public.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The document is published.

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 2018-19, 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:

EBP 2019: State budget plan 2019 (Dự thảo dự toán ngân sách nhà nước năm 2019). EBP 2019: 2019 State budget plan (dự thảo dự toán ngân sách nhà nước 2019). EBP 2018: 2018 state budget plan (dự thảo dự toán ngân sách nhà nước 2018)

Source:

title: Dự toán NSNN năm 2019 Chính phủ trình Quốc hội

(in English: Executive Budget Proposal of budget 2019 to National Assembly)

EBP 2019: [http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slansn/sltn/bcnsnnhn9/bcnsnnhn\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slansn/sltn/bcnsnnhn9/bcnsnnhn_chitiet?dDocName=MOFUCM137352&_afLoop=59010994216391662#!%40%40%3F_afLoop%3D59010994216391662%26dDocName%3DMOFUCM137352%26_a)

[dDocName=MOFUCM137352&\\_afLoop=59010994216391662#!%40%40%3F\\_afLoop%3D59010994216391662%26dDocName%3DMOFUCM137352%26\\_a](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slansn/sltn/bcnsnnhn9/bcnsnnhn_chitiet?dDocName=MOFUCM137352&_afLoop=59010994216391662#!%40%40%3F_afLoop%3D59010994216391662%26dDocName%3DMOFUCM137352%26_a)

[df.ctrl-state%3D329mtsicp\\_9](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slansn/sltn/bcnsnnhn9/bcnsnnhn_chitiet?dDocName=MOFUCM137352&_afLoop=59010994216391662#!%40%40%3F_afLoop%3D59010994216391662%26dDocName%3DMOFUCM137352%26_a)

Date of publish: 25 Oct 2018

Comment:

Peer Reviewer

Opinion: Agree

Comments: Full title: "Dự toán NSNN năm 2019 Chính phủ trình quốc hội"; in English "State Budget Estimation 2019 to National Assembly by Government" Basically I agree but I could not access the link above mentioned by researcher then I tried to check via Ministry of Finance's website, here is the link with EBP posted: [https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/bcnsnnh9/bcnsnnh\\_chitiet?dDocName=MOFUCM137352&\\_afLoop=43691327292493158#!%40%40%3F\\_afLoop%3D43691327292493158%26dDocName%3DMOFUCM137352%26\\_adf.ctrl-state%3D194g1xbath\\_201](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/bcnsnnh9/bcnsnnh_chitiet?dDocName=MOFUCM137352&_afLoop=43691327292493158#!%40%40%3F_afLoop%3D43691327292493158%26dDocName%3DMOFUCM137352%26_adf.ctrl-state%3D194g1xbath_201)

Government Reviewer

Opinion: Agree

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: <http://www.internationalbudget.org/opening-budgets/citizens-budgets>.*

Answer:

b. No

Source:

Name: Báo cáo ngân sách dành cho công dân

Dự toán ngân sách nhà nước 2019 trình quốc hội [http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnndccd/bcnsnndccd\\_chitiet?dDocName=MOFUCM139731&\\_afLoop=28835730246930821#!%40%40%3F\\_afLoop%3D28835730246930821%26dDocName%3DMOFUCM139731%26\\_adf.ctrl-state%3Dcejupeeb\\_142](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnndccd/bcnsnndccd_chitiet?dDocName=MOFUCM139731&_afLoop=28835730246930821#!%40%40%3F_afLoop%3D28835730246930821%26dDocName%3DMOFUCM139731%26_adf.ctrl-state%3Dcejupeeb_142)

Date of published: 13 Nov. 2018

Comment:

IBP Comment - Based on the score in EB-2b the approval of the budget is assessed as November 9, 2018, and since the publication of CB for the EBP is after this date the document is considered not available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: There is a citizen budget of the EBP, but it is published once the National Assembly has enacted the budget.

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:

FY 2019 FY 2018-19

Source:

EB 2019 released in December 2018

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

9/11/2018 9/11/2018

Source:

2019 State budget plan was approved by the National Assembly on 9 November 2018. <http://quochoi.vn/tintuc/pages/tin-hoat-dong-cua-quoc-hoi.aspx?itemid=38258>  
<http://www.mpi.gov.vn/Pages/tinbai.aspx?idTin=41539&idcm=188>  
<https://www.sav.gov.vn/Pages/chi-tiet-tin.aspx?ItemID=36605&I=TinTucSuKien>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: The 2019 State budget was enacted by the National Assembly on November 9, 2018.

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:

c. More than six weeks, but less than three months, after the budget has been enacted

Source:

2019 State budget proposal was approved by the National Assembly on 9 November 2018, but made public on 27 December 2018.  
[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/dutoan/sltn\\_dutoan\\_chitiet?dDocName=MOFUCM143900&dID=149916&\\_afrLoop=59014921964288054#!%40%40%3FdID%3D149916%26\\_afrLoop%3D59014921964288054%26dDocName%3DMOFUCM143900%26\\_adf.ctrl-state%3Dqfhsaco\\_45](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/dutoan/sltn_dutoan_chitiet?dDocName=MOFUCM143900&dID=149916&_afrLoop=59014921964288054#!%40%40%3FdID%3D149916%26_afrLoop%3D59014921964288054%26dDocName%3DMOFUCM143900%26_adf.ctrl-state%3Dqfhsaco_45)

Comment:

Peer Reviewer

Opinion: Agree

Comments: I agree, but the link above mentioned by researcher is unable to access. Here is the link available now:

[https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/duoan/sltn\\_dutoan\\_chitiet?](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/duoan/sltn_dutoan_chitiet?dDocName=MOFUCM143900&dID=149916&_afrLoop=77672248811865975#!%40%40%3FdID%3D149916%26_afrLoop%3D77672248811865975%26dDocName%3DMOFUCM143900%26_adf.ctrl-state%3Dj6n5n0won_196)

[dDocName=MOFUCM143900&dID=149916&\\_afrLoop=77672248811865975#!%40%40%3FdID%3D149916%26\\_afrLoop%3D77672248811865975%26dDocName%3DMOFUCM143900%26\\_adf.ctrl-state%3Dj6n5n0won\\_196](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/duoan/sltn_dutoan_chitiet?dDocName=MOFUCM143900&dID=149916&_afrLoop=77672248811865975#!%40%40%3FdID%3D149916%26_afrLoop%3D77672248811865975%26dDocName%3DMOFUCM143900%26_adf.ctrl-state%3Dj6n5n0won_196)

Government Reviewer

Opinion: Agree

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 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

27/12/2018

Source:

EB 2019: [http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/duoan/sltn\\_dutoan\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/duoan/sltn_dutoan_chitiet?dDocName=MOFUCM143900&dID=149916&_afrLoop=59014921964288054#!%40%40%3FdID%3D149916%26_afrLoop%3D59014921964288054%26dDocName%3DMOFUCM143900%26_adf.ctrl-state%3Dqlfhsaco_45)

[dDocName=MOFUCM143900&dID=149916&\\_afrLoop=59014921964288054#!%40%40%3FdID%3D149916%26\\_afrLoop%3D59014921964288054%26dDocName%3DMOFUCM143900%26\\_adf.ctrl-state%3Dqlfhsaco\\_45](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/duoan/sltn_dutoan_chitiet?dDocName=MOFUCM143900&dID=149916&_afrLoop=59014921964288054#!%40%40%3FdID%3D149916%26_afrLoop%3D59014921964288054%26dDocName%3DMOFUCM143900%26_adf.ctrl-state%3Dqlfhsaco_45)

Comment:

Peer Reviewer

Opinion: Agree

Comments: I agree, but the link above mentioned by researcher is unable to access. Here is the link to be able to access now:

[https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/duoan/sltn\\_dutoan\\_chitiet?](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/duoan/sltn_dutoan_chitiet?dDocName=MOFUCM143900&dID=149916&_afrLoop=77672248811865975#!%40%40%3FdID%3D149916%26_afrLoop%3D77672248811865975%26dDocName%3DMOFUCM143900%26_adf.ctrl-state%3Dj6n5n0won_196)

[dDocName=MOFUCM143900&dID=149916&\\_afrLoop=77672248811865975#!%40%40%3FdID%3D149916%26\\_afrLoop%3D77672248811865975%26dDocName%3DMOFUCM143900%26\\_adf.ctrl-state%3Dj6n5n0won\\_196](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/duoan/sltn_dutoan_chitiet?dDocName=MOFUCM143900&dID=149916&_afrLoop=77672248811865975#!%40%40%3FdID%3D149916%26_afrLoop%3D77672248811865975%26dDocName%3DMOFUCM143900%26_adf.ctrl-state%3Dj6n5n0won_196)

Government Reviewer

Opinion: Agree

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:

2019 State budget proposal was enacted on 9 November 2018, published (stamp date on 24 December 2018) and published on website of Ministry of Finance on 27 December 2018.

Source:

2019 State budget proposal was enacted on 9 November 2018, published (date on website on 27 December 2018)

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/duoan/sltn\\_dutoan\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/duoan/sltn_dutoan_chitiet?dDocName=MOFUCM143900&dID=149916&_afrLoop=28834911364983832#!%40%40%3FdID%3D149916%26_afrLoop%3D28834911364983832%26dDocName%3DMOFUCM143900%26_adf.ctrl-state%3D682tswvwg_86)

[dDocName=MOFUCM143900&dID=149916&\\_afrLoop=28834911364983832#!%40%40%3FdID%3D149916%26\\_afrLoop%3D28834911364983832%26dDocName%3DMOFUCM143900%26\\_adf.ctrl-state%3D682tswvwg\\_86](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/duoan/sltn_dutoan_chitiet?dDocName=MOFUCM143900&dID=149916&_afrLoop=28834911364983832#!%40%40%3FdID%3D149916%26_afrLoop%3D28834911364983832%26dDocName%3DMOFUCM143900%26_adf.ctrl-state%3D682tswvwg_86)

<https://www.sav.gov.vn/Pages/chi-tiet-tin.aspx?ItemID=36605&l=TinTucSuKien>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: In light of the National Assembly Resolution for the enactment of the 2019 State budget, the Ministry of Finance published the 2019 enacted State budget in the e-Portal of the Ministry of Finance. In compliance with the Ministry of Finance Circular No. 343/2016/TT-BTC, dated December 30, 2016, promulgating regulatory guidelines for public disclosure of the State budget at and by all government levels, the Ministry of Finance is required to publicly disclosed the State budget enacted by the National Assembly within no more than 30 days from the date of the Enactment Resolution issued by the National Assembly.

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:

[http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=1&mode=detail&document\\_id=195508](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&mode=detail&document_id=195508)

Source:

Resolution No. 70/2018/QH14 dated 09/11/2018 on Enacted Budget 2019  
([http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=1&mode=detail&document\\_id=195508](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&mode=detail&document_id=195508))

Data of Approved Budget:

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt\\_n\\_dutoan\\_chitiet?dDocName=MOFUCM143902&dID=149918&\\_afrLoop=31971203554347892#!%40%40%3FdID%3D149918%26\\_afrLoop%3D31971203554347892%26dDocName%3DMOFUCM143902%26\\_adf.ctrl-state%3D16113t74je\\_289](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/duotoan/slt_n_dutoan_chitiet?dDocName=MOFUCM143902&dID=149918&_afrLoop=31971203554347892#!%40%40%3FdID%3D149918%26_afrLoop%3D31971203554347892%26dDocName%3DMOFUCM143902%26_adf.ctrl-state%3D16113t74je_289)

Decision:

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt\\_n\\_dutoan\\_chitiet?dID=149916&dDocName=MOFUCM143900&\\_adf.ctrl-state=682tswwg\\_86&\\_afrLoop=70463335204525695#!%40%40%3FdID%3D149916%26\\_afrLoop%3D70463335204525695%26dDocName%3DMOFUCM143900%26\\_adf.ctrl-state%3D9szfz2g4\\_45](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt_n_dutoan_chitiet?dID=149916&dDocName=MOFUCM143900&_adf.ctrl-state=682tswwg_86&_afrLoop=70463335204525695#!%40%40%3FdID%3D149916%26_afrLoop%3D70463335204525695%26dDocName%3DMOFUCM143900%26_adf.ctrl-state%3D9szfz2g4_45)

Comment:

Peer Reviewer  
Opinion: Agree

Comments: I agree. The link to government portal works fine, however, two links to Ministry of Finance's portal are unable to access. Here are the links to be able to access: EB was publicly released: [https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt\\_n\\_dutoan\\_chitiet?dDocName=MOFUCM143900&dID=149916&\\_afrLoop=77673280053825494#!%40%40%3FdID%3D149916%26\\_afrLoop%3D77673280053825494%26dDocName%3DMOFUCM143900%26\\_adf.ctrl-state%3D1w2reyv6v\\_278](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt_n_dutoan_chitiet?dDocName=MOFUCM143900&dID=149916&_afrLoop=77673280053825494#!%40%40%3FdID%3D149916%26_afrLoop%3D77673280053825494%26dDocName%3DMOFUCM143900%26_adf.ctrl-state%3D1w2reyv6v_278)

Government Reviewer  
Opinion: Agree

Comments: The Decision issued by the Minister of Finance for public disclosure of the 2019 State budget and enclosed data tables is posted in the e-Portal of the Ministry of Finance.

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 and Word (.doc/.docx) 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 published or not produced, therefore its machine readability cannot be assessed.*

Answer:

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

Source:

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt\\_n\\_dutoan/slt\\_n\\_dutoan\\_chitiet?dDocName=MOFUCM143902&dID=149918&\\_afrLoop=28835109217976816#!%40%40%3FdID%3D149918%26\\_afrLoop%3D28835109217976816%26dDocName%3DMOFUCM143902%26\\_adf.ctrl-state%3D682tswwvg\\_168](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/dutoan/slt_n_dutoan_chitiet?dDocName=MOFUCM143902&dID=149918&_afrLoop=28835109217976816#!%40%40%3FdID%3D149918%26_afrLoop%3D28835109217976816%26dDocName%3DMOFUCM143902%26_adf.ctrl-state%3D682tswwvg_168)

Comment:

Data included in Excel file: <http://www.mof.gov.vn/webcenter/contentattachfile/idcplg?dID=149917&dDocName=MOFUCM143901&filename=So%20lieu%20du%20toan%20NSNN%20nam%202019.xlsx>

Peer Reviewer

Opinion: Agree

Comments: I agree, but can not access the link above mentioned by researcher. Here is the link to be access to excel file:

[https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt\\_n\\_dutoan/slt\\_n\\_dutoan\\_chitiet?dDocName=MOFUCM143902&dID=149918&\\_afrLoop=77675689085811165#!%40%40%3FdID%3D149918%26\\_afrLoop%3D77675689085811165%26dDocName%3DMOFUCM143902%26\\_adf.ctrl-state%3Dh4ta76w37\\_4](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt_n_dutoan/slt_n_dutoan_chitiet?dDocName=MOFUCM143902&dID=149918&_afrLoop=77675689085811165#!%40%40%3FdID%3D149918%26_afrLoop%3D77675689085811165%26dDocName%3DMOFUCM143902%26_adf.ctrl-state%3Dh4ta76w37_4)

Government Reviewer

Opinion: Agree

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:

Details and data of the Enacted Budget 2019 and Enacted Budget 2018 are provided on the portal of the Ministry of Finance

([http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt\\_n\\_dutoan?collectionID=22026485579021237&\\_afrLoop=25062753036110789#!%40%40%3F\\_afrLoop%3D25062753036110789%26centerWidth%3D100%2525%26collectionID%3D22026485579021237%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3D12atupbh7j\\_49](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt_n_dutoan?collectionID=22026485579021237&_afrLoop=25062753036110789#!%40%40%3F_afrLoop%3D25062753036110789%26centerWidth%3D100%2525%26collectionID%3D22026485579021237%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D12atupbh7j_49))

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:

Enacted Budget 2019: Nghị quyết số 70/2018/QH14 về dự toán ngân sách 2019 (Resolution No 70/2018/QH14 on state budget plan for 2019). Enacted Budget 2019: Nghị quyết số 70/2018/QH14 về dự toán ngân sách nhà nước năm 2019 (Resolution No. 70/2018/QH14 on state budget plan 2019). Enacted budget 2018: Nghị quyết số 49/2017/QH14 về dự toán ngân sách nhà nước năm 2018 (Resolution No. 49/2017/Qh14 on state budget plan for 2018).

Source:

State budget 2019:

[http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=1&\\_page=1&mode=detail&document\\_id=195508](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&_page=1&mode=detail&document_id=195508)

date of issue: 9 Nov. 2018

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

a. Yes

Source:

The citizens version of EB 2018 is publicly available on the Portal of the Ministry of Finance.

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?)

dDocName=MOFUCM119398&\_afLoop=25064500365957809#!%40%40%3F\_afLoop%3D25064500365957809%26dDocName%3DMOFUCM119398%26\_a  
df.ctrl-state%3D6s4sw71b2\_91

date of published: 04/01/2018

Comment:

Peer Reviewer

Opinion: Agree

Comments: I could not access the link above mentioned by researcher. Here is the link to be able to access to Citizens Version of EB 2018:

[https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd\\_chitiet?](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM119398&_afLoop=77676246022940842#!%40%40%3F_afLoop%3D77676246022940842%26dDocName%3DMOFUCM119398%26_adf.ctrl-state%3Dh4ta76w37_242)

[dDocName=MOFUCM119398&\\_afLoop=77676246022940842#!%40%40%3F\\_afLoop%3D77676246022940842%26dDocName%3DMOFUCM119398%26\\_adf.ctrl-state%3Dh4ta76w37\\_242](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM119398&_afLoop=77676246022940842#!%40%40%3F_afLoop%3D77676246022940842%26dDocName%3DMOFUCM119398%26_adf.ctrl-state%3Dh4ta76w37_242)

Government Reviewer

Opinion: Agree

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:

FY 2018-2019

Source:

Comment:

CB for EB2018 date of published 4/1/2018

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd\\_chitiet?dDocName=MOFUCM119398&\\_afLoop=6279776282924119#!%40%40%3F\\_afLoop%3D6279776282924119%26dDocName%3DMOFUCM119398%26\\_adf.ctrl-state%3D62k5kexh\\_45](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM119398&_afLoop=6279776282924119#!%40%40%3F_afLoop%3D6279776282924119%26dDocName%3DMOFUCM119398%26_adf.ctrl-state%3D62k5kexh_45)

CB for EBP 2019: date of published 13/11/2018 after the date of approval of Enacted budget of 9 Nov. 2018 so it s published late.

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM139731&_afLoop=28835730246930821#!%40%40%3F_afLoop%3D28835730246930821%26dDocName%3DMOFUCM139731%26_adf.ctrl-state%3Dcejupeub_142)

[dDocName=MOFUCM139731&\\_afLoop=28835730246930821#!%40%40%3F\\_afLoop%3D28835730246930821%26dDocName%3DMOFUCM139731%26\\_adf.ctrl-state%3Dcejupeub\\_142](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM139731&_afLoop=28835730246930821#!%40%40%3F_afLoop%3D28835730246930821%26dDocName%3DMOFUCM139731%26_adf.ctrl-state%3Dcejupeub_142)

Peer Reviewer

Opinion: Agree

Comments: I agree. But I could not access the link above mentioned by researcher. Here is the link to be able to access to Citizens Version of EB

2018: [https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd\\_chitiet?](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM119398&_afLoop=77676246022940842#!%40%40%3F_afLoop%3D77676246022940842%26dDocName%3DMOFUCM119398%26_adf.ctrl-state%3Dh4ta76w37_242)

[dDocName=MOFUCM119398&\\_afLoop=77676246022940842#!%40%40%3F\\_afLoop%3D77676246022940842%26dDocName%3DMOFUCM119398%26\\_adf.ctrl-state%3Dh4ta76w37\\_242](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM119398&_afLoop=77676246022940842#!%40%40%3F_afLoop%3D77676246022940842%26dDocName%3DMOFUCM119398%26_adf.ctrl-state%3Dh4ta76w37_242) Here is the link to CB for EBP 2019:

[https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd\\_chitiet?](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM139731&_afLoop=77677111724948557#!%40%40%3F_afLoop%3D77677111724948557%26dDocName%3DMOFUCM139731%26_adf.ctrl-state%3D92fxy3vk_188)

[dDocName=MOFUCM139731&\\_afLoop=77677111724948557#!%40%40%3F\\_afLoop%3D77677111724948557%26dDocName%3DMOFUCM139731%26\\_adf.ctrl-state%3D92fxy3vk\\_188](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM139731&_afLoop=77677111724948557#!%40%40%3F_afLoop%3D77677111724948557%26dDocName%3DMOFUCM139731%26_adf.ctrl-state%3D92fxy3vk_188)

Government Reviewer

Opinion: Agree

Comments: FY 2018-19

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:

Comment:

CB for executive's budget proposal 2019 was published on 13 November 2018. This is after the budget was approved on 9 November 2019.

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM139731&_afLoop=28835730246930821#!%40%40%3F_afLoop%3D28835730246930821%26dDocName%3DMOFUCM139731%26_a)

[dDocName=MOFUCM139731&\\_afLoop=28835730246930821#!%40%40%3F\\_afLoop%3D28835730246930821%26dDocName%3DMOFUCM139731%26\\_a](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM139731&_afLoop=28835730246930821#!%40%40%3F_afLoop%3D28835730246930821%26dDocName%3DMOFUCM139731%26_a)  
[df.ctrl-state%3Dcejupeub\\_142](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM139731&_afLoop=28835730246930821#!%40%40%3F_afLoop%3D28835730246930821%26dDocName%3DMOFUCM139731%26_a)

CB for Enacted Budget 2018 is published on 4/1/2018 - On time and publicly available

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM119398&_afLoop=28836804637389915#!%40%40%3F_afLoop%3D28836804637389915%26dDocName%3DMOFUCM119398%26_a)

[dDocName=MOFUCM119398&\\_afLoop=28836804637389915#!%40%40%3F\\_afLoop%3D28836804637389915%26dDocName%3DMOFUCM119398%26\\_a](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM119398&_afLoop=28836804637389915#!%40%40%3F_afLoop%3D28836804637389915%26dDocName%3DMOFUCM119398%26_a)  
[df.ctrl-state%3Dhwn49t9g\\_2137](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM119398&_afLoop=28836804637389915#!%40%40%3F_afLoop%3D28836804637389915%26dDocName%3DMOFUCM119398%26_a)

Peer Reviewer

Opinion: Agree

Comments: I agree. But I could not access the link above mentioned by researcher. Here is the link to CB for EBP 2019:

[https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd\\_chitiet?](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM139731&_afLoop=77677111724948557#!%40%40%3F_afLoop%3D77677111724948557%26dDocName%3DMOFUCM139731%26_a)

[dDocName=MOFUCM139731&\\_afLoop=77677111724948557#!%40%40%3F\\_afLoop%3D77677111724948557%26dDocName%3DMOFUCM139731%26\\_a](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM139731&_afLoop=77677111724948557#!%40%40%3F_afLoop%3D77677111724948557%26dDocName%3DMOFUCM139731%26_a)  
[f.ctrl-state%3D92fxyy3vk\\_188](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM139731&_afLoop=77677111724948557#!%40%40%3F_afLoop%3D77677111724948557%26dDocName%3DMOFUCM139731%26_a) Here is the link to be able to access to Citizens Version of EB 2018:

[https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd\\_chitiet?](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM119398&_afLoop=77676246022940842#!%40%40%3F_afLoop%3D77676246022940842%26dDocName%3DMOFUCM119398%26_a)

[dDocName=MOFUCM119398&\\_afLoop=77676246022940842#!%40%40%3F\\_afLoop%3D77676246022940842%26dDocName%3DMOFUCM119398%26\\_a](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM119398&_afLoop=77676246022940842#!%40%40%3F_afLoop%3D77676246022940842%26dDocName%3DMOFUCM119398%26_a)  
[f.ctrl-state%3Dh4ta76w37\\_242](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM119398&_afLoop=77676246022940842#!%40%40%3F_afLoop%3D77676246022940842%26dDocName%3DMOFUCM119398%26_a)

Government Reviewer

Opinion: Agree

Comments: The citizen budget for the 2018 budget (CB 2018) was published on January 4, 2018, satisfactory to the requirements on disclosure timeline. The citizen budget for the 2019 enacted budget (CB 2019) was published on November 13, 2018, while the budget was enacted by the National Assembly on November 9, 2019. Accordingly, the disclosure is delayed against the required disclosure timeline.

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 2018 should be entered as 05/09/2018. 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:  
13/11/2018

Source:

CB for executive's budget proposal 2019 was published on 13 November 2018. This is after the budget was approved on 9 November 2019.

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM139731&_afLoop=28835730246930821#!%40%40%3F_afLoop%3D28835730246930821%26dDocName%3DMOFUCM139731%26_a)

[df.ctrl-state%3Dcejupeub\\_142](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM139731&_afLoop=28835730246930821#!%40%40%3F_afLoop%3D28835730246930821%26dDocName%3DMOFUCM139731%26_a)

CB for Enacted Budget 2018 is published on 4/1/2018 - On time and publicly available

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM119398&_afLoop=28836804637389915#!%40%40%3F_afLoop%3D28836804637389915%26dDocName%3DMOFUCM119398%26_a)

[df.ctrl-state%3Dhwn49t9g2\\_137](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM119398&_afLoop=28836804637389915#!%40%40%3F_afLoop%3D28836804637389915%26dDocName%3DMOFUCM119398%26_a)

Comment:

Peer Reviewer

Opinion: Agree

Comments: I agree. But could not access the link above mentioned by researcher. Here is the link to CB for EBP 2019 which was published on 13/11/2018 and later than the budget was approved by National Assembly on 09/11/2018 (not 09/11/2019 as mentioned above):

[https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd\\_chitiet?](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM139731&_afLoop=77677111724948557#!%40%40%3F_afLoop%3D77677111724948557%26dDocName%3DMOFUCM139731%26_a)

[f.ctrl-state%3D92fxyy3vk\\_188](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM139731&_afLoop=77677111724948557#!%40%40%3F_afLoop%3D77677111724948557%26dDocName%3DMOFUCM139731%26_a) Here is the link to be able to access to Citizens Version of EB 2018 which was published on 04/01/2018:

[https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd\\_chitiet?](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM119398&_afLoop=77676246022940842#!%40%40%3F_afLoop%3D77676246022940842%26dDocName%3DMOFUCM119398%26_a)

[f.ctrl-state%3Dh4ta76w37\\_242](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM119398&_afLoop=77676246022940842#!%40%40%3F_afLoop%3D77676246022940842%26dDocName%3DMOFUCM119398%26_a)

Government Reviewer

Opinion: Agree

Comments: The citizen budget for the 2018 budget (CB 2018) was published on January 4, 2018. The citizen budget for the 2019 enacted budget (CB 2019) was published on November 13, 2018.

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 Ministry of Finance published CB for Enacted budget 2018 on its website on 4 January 2018

Source:

CB for executive's budget proposal 2019 was published on 13 November 2018. This is after the budget was approved on 9 November 2019.

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM139731&_afLoop=28835730246930821#!%40%40%3F_afLoop%3D28835730246930821%26dDocName%3DMOFUCM139731%26_a)

[df.ctrl-state%3Dcejupeub\\_142](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM139731&_afLoop=28835730246930821#!%40%40%3F_afLoop%3D28835730246930821%26dDocName%3DMOFUCM139731%26_a)

CB for Enacted Budget 2018 is published on 4/1/2018 - On time and publicly available

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM119398&_afLoop=28836804637389915#!%40%40%3F_afLoop%3D28836804637389915%26dDocName%3DMOFUCM119398%26_a)

[dDocName=MOFUCM119398&\\_afLoop=28836804637389915#!%40%40%3F\\_afLoop%3D28836804637389915%26dDocName%3DMOFUCM119398%26\\_a](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM119398&_afLoop=28836804637389915#!%40%40%3F_afLoop%3D28836804637389915%26dDocName%3DMOFUCM119398%26_a)

df.ctrl-state%3Dhwn49t9g2\_137

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The date of publication of the citizen budget is the date the Ministry of Finance posted it in the e-Portal of the Ministry of Finance.

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:

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd?](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd?_afLoop=25066097975108868#!%40%40%3F_afLoop%3D25066097975108868%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D128kza542a_137)

[\\_afLoop=25066097975108868#!%40%40%3F\\_afLoop%3D25066097975108868%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3D128kza542a\\_137](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM139731&_afLoop=28835730246930821#!%40%40%3F_afLoop%3D28835730246930821%26dDocName%3DMOFUCM139731%26_adf.ctrl-state%3Dcejupeeb_142)

Source:

CB for executive's budget proposal 2019 was published on 13 November 2018. This is after the budget was approved on 9 November 2019.

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM139731&_afLoop=28835730246930821#!%40%40%3F_afLoop%3D28835730246930821%26dDocName%3DMOFUCM139731%26_adf.ctrl-state%3Dcejupeeb_142)

[dDocName=MOFUCM139731&\\_afLoop=28835730246930821#!%40%40%3F\\_afLoop%3D28835730246930821%26dDocName%3DMOFUCM139731%26\\_adf.ctrl-state%3Dcejupeeb\\_142](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM139731&_afLoop=28835730246930821#!%40%40%3F_afLoop%3D28835730246930821%26dDocName%3DMOFUCM139731%26_adf.ctrl-state%3Dcejupeeb_142)

CB for Enacted Budget 2018 is published on 4/1/2018 - On time and publicly available

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM119398&_afLoop=28836804637389915#!%40%40%3F_afLoop%3D28836804637389915%26dDocName%3DMOFUCM119398%26_adf.ctrl-state%3Dhwn49t9g2_137)

[dDocName=MOFUCM119398&\\_afLoop=28836804637389915#!%40%40%3F\\_afLoop%3D28836804637389915%26dDocName%3DMOFUCM119398%26\\_adf.ctrl-state%3Dhwn49t9g2\\_137](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM119398&_afLoop=28836804637389915#!%40%40%3F_afLoop%3D28836804637389915%26dDocName%3DMOFUCM119398%26_adf.ctrl-state%3Dhwn49t9g2_137)

Comment:

Peer Reviewer

Opinion: Agree

Comments: I agree. But could not access the link above mentioned by researcher. Here is the link to CB for EBP 2019 which was published on 13/11/2018 and later than the budget was approved by National Assembly on 09/11/2018 (not 09/11/2019 as mentioned above):

[https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd\\_chitiet?](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM139731&_afLoop=77677111724948557#!%40%40%3F_afLoop%3D77677111724948557%26dDocName%3DMOFUCM139731%26_adf.ctrl-state%3D92fxyy3vk_188)

[dDocName=MOFUCM139731&\\_afLoop=77677111724948557#!%40%40%3F\\_afLoop%3D77677111724948557%26dDocName%3DMOFUCM139731%26\\_adf.ctrl-state%3D92fxyy3vk\\_188](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM139731&_afLoop=77677111724948557#!%40%40%3F_afLoop%3D77677111724948557%26dDocName%3DMOFUCM139731%26_adf.ctrl-state%3D92fxyy3vk_188) Here is the link to be able to access to Citizens Version of EB 2018 which was published on 04/01/2018 on time and publicly available: [https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd\\_chitiet?](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM119398&_afLoop=77676246022940842#!%40%40%3F_afLoop%3D77676246022940842%26dDocName%3DMOFUCM119398%26_adf.ctrl-state%3Dh4ta76w37_242)

[dDocName=MOFUCM119398&\\_afLoop=77676246022940842#!%40%40%3F\\_afLoop%3D77676246022940842%26dDocName%3DMOFUCM119398%26\\_adf.ctrl-state%3Dh4ta76w37\\_242](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM119398&_afLoop=77676246022940842#!%40%40%3F_afLoop%3D77676246022940842%26dDocName%3DMOFUCM119398%26_adf.ctrl-state%3Dh4ta76w37_242)

[dDocName=MOFUCM119398&\\_afLoop=77676246022940842#!%40%40%3F\\_afLoop%3D77676246022940842%26dDocName%3DMOFUCM119398%26\\_adf.ctrl-state%3Dh4ta76w37\\_242](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM119398&_afLoop=77676246022940842#!%40%40%3F_afLoop%3D77676246022940842%26dDocName%3DMOFUCM119398%26_adf.ctrl-state%3Dh4ta76w37_242)

Government Reviewer

Opinion: Agree

Comments: The CB was published in the e-Portal of the Ministry of Finance.

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 2018 People's Guide" or "2019 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:

Citizen budget 2019: Báo cáo ngân sách nhà nước dành cho công dân 2019. Citizen budget 2018: Báo cáo ngân sách nhà nước dành cho công dân 2018.

Source:

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd?\\_afLoop=25067191893840164#!%40%40%3F\\_afLoop%3D25067191893840164%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3D1a0qc33tso\\_142](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd?_afLoop=25067191893840164#!%40%40%3F_afLoop%3D25067191893840164%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D1a0qc33tso_142)

Comment:

Peer Reviewer

Opinion: Agree

Comments: I agree. But could not access the link above mentioned by researcher. Here is the link to CB for EBP 2019:

[https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd\\_chitiet?dDocName=MOFUCM139731&\\_afLoop=77677111724948557#!%40%40%3F\\_afLoop%3D77677111724948557%26dDocName%3DMOFUCM139731%26\\_adf.ctrl-state%3D92fxyy3vk\\_188](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM139731&_afLoop=77677111724948557#!%40%40%3F_afLoop%3D77677111724948557%26dDocName%3DMOFUCM139731%26_adf.ctrl-state%3D92fxyy3vk_188) Here is the link to be able to access to Citizens Version of EB 2018:

[https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd\\_chitiet?dDocName=MOFUCM119398&\\_afLoop=77676246022940842#!%40%40%3F\\_afLoop%3D77676246022940842%26dDocName%3DMOFUCM119398%26\\_adf.ctrl-state%3Dh4ta76w37\\_242](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM119398&_afLoop=77676246022940842#!%40%40%3F_afLoop%3D77676246022940842%26dDocName%3DMOFUCM119398%26_adf.ctrl-state%3Dh4ta76w37_242)

Government Reviewer

Opinion: Agree

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:

Citizen budget 2018: Enacted budget 2018

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Added: Citizens Budget 2018 is corresponded to Enacted Budget 2018 Citizens Budget 2019 is corresponded to Executive Budget Proposal 2019 Citizens Budget 2019 simplifies

Government Reviewer

Opinion: Agree

Comments: CB 2018: Corresponding to the 2018 State budget enacted by the National Assembly (EB 2018) CB 2019: Corresponding to the 2019 State budget proposal submitted by the Government to the National Assembly (EBP 2019)

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:

FY 2017-2018 FY 2017-2018

Source:  
n/a

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: FY 2017-18

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:

The quarterly report for September 2018 was publicly available online on 10 October 2018 at:

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slqt9/slqt\\_chitiet6?dDocName=MOFUCM135722&\\_afLoop=27000538391085491#!%40%40%3F\\_afLoop%3D27000538391085491%26dDocName%3DMOFUCM135722%26\\_a\\_df.ctrl-state%3Di2ppxfkv8\\_368](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slqt9/slqt_chitiet6?dDocName=MOFUCM135722&_afLoop=27000538391085491#!%40%40%3F_afLoop%3D27000538391085491%26dDocName%3DMOFUCM135722%26_a_df.ctrl-state%3Di2ppxfkv8_368)

The quarterly report for June 2018 was publicly available online on 12 July 2018 at:

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slqt9/slqt\\_chitiet6?dDocName=UCMTMP127192&\\_afLoop=27000539736614013#!%40%40%3F\\_afLoop%3D27000539736614013%26dDocName%3DUCMTMP127192%26\\_a\\_df.ctrl-state%3Di2ppxfkv8\\_419](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slqt9/slqt_chitiet6?dDocName=UCMTMP127192&_afLoop=27000539736614013#!%40%40%3F_afLoop%3D27000539736614013%26dDocName%3DUCMTMP127192%26_a_df.ctrl-state%3Di2ppxfkv8_419)

The quarterly report for March 2018 was publicly available online on 5 April 2018 at:

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slqt9/slqt\\_chitiet6?dDocName=UCMTMP120002&\\_afLoop=27000540309377298#!%40%40%3F\\_afLoop%3D27000540309377298%26dDocName%3DUCMTMP120002%26\\_a\\_df.ctrl-state%3Di2ppxfkv8\\_460](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slqt9/slqt_chitiet6?dDocName=UCMTMP120002&_afLoop=27000540309377298#!%40%40%3F_afLoop%3D27000540309377298%26dDocName%3DUCMTMP120002%26_a_df.ctrl-state%3Di2ppxfkv8_460)

The quarterly report for December 2017 was published late on 25 October 2018

at:[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slqt9/slqt\\_chitiet6?dDocName=MOFUCM137328&\\_afLoop=27000685384565171#!%40%40%3F\\_afLoop%3D27000685384565171%26dDocName%3DMOFUCM137328%26\\_a\\_df.ctrl-state%3Di2ppxfkv8\\_598](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slqt9/slqt_chitiet6?dDocName=MOFUCM137328&_afLoop=27000685384565171#!%40%40%3F_afLoop%3D27000685384565171%26dDocName%3DMOFUCM137328%26_a_df.ctrl-state%3Di2ppxfkv8_598)

Comment:

Peer Reviewer  
Opinion: Agree

Comments: I agree with the answer. However, all above links mentioned by researcher do not work (do not know why?). I added the available and workable links below: The nine months report for September 2018 was publicly available online on 10 October 2018 at:

[https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slqt9/slqt\\_chitiet6?dDocName=MOFUCM135722&\\_afLoop=43791905862502361#!%40%40%3F\\_afLoop%3D43791905862502361%26dDocName%3DMOFUCM135722%26\\_a\\_df.ctrl-state%3Dt47qwb9kg\\_627](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slqt9/slqt_chitiet6?dDocName=MOFUCM135722&_afLoop=43791905862502361#!%40%40%3F_afLoop%3D43791905862502361%26dDocName%3DMOFUCM135722%26_a_df.ctrl-state%3Dt47qwb9kg_627) The six months report for June 2018 was publicly available online on 12 July 2018 at:

[https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slqt9/slqt\\_chitiet6?dDocName=UCMTMP127192&\\_afLoop=43791995722002813#!%40%40%3F\\_afLoop%3D43791995722002813%26dDocName%3DUCMTMP127192%26\\_a\\_df.ctrl-state%3Dt47qwb9kg\\_714](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slqt9/slqt_chitiet6?dDocName=UCMTMP127192&_afLoop=43791995722002813#!%40%40%3F_afLoop%3D43791995722002813%26dDocName%3DUCMTMP127192%26_a_df.ctrl-state%3Dt47qwb9kg_714) The quarterly I report for March 2018 was publicly available online on 5 April 2018 at:

[https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slqt9/slqt\\_chitiet6?dDocName=UCMTMP120002&\\_afLoop=43792073635399894#!%40%40%3F\\_afLoop%3D43792073635399894%26dDocName%3DUCMTMP120002%26\\_a\\_df.ctrl-state%3Dt47qwb9kg\\_801](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slqt9/slqt_chitiet6?dDocName=UCMTMP120002&_afLoop=43792073635399894#!%40%40%3F_afLoop%3D43792073635399894%26dDocName%3DUCMTMP120002%26_a_df.ctrl-state%3Dt47qwb9kg_801) The annual report for December 2017 was published the first time on 25 October 2018 at:

[https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slqt9/slqt\\_chitiet6?dDocName=MOFUCM137328&\\_afLoop=43792171351212907#!%40%40%3F\\_afLoop%3D43792171351212907%26dDocName%3DMOFUCM137328%26\\_a\\_df.ctrl-state%3Dt47qwb9kg\\_888](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slqt9/slqt_chitiet6?dDocName=MOFUCM137328&_afLoop=43792171351212907#!%40%40%3F_afLoop%3D43792171351212907%26dDocName%3DMOFUCM137328%26_a_df.ctrl-state%3Dt47qwb9kg_888)

Government Reviewer

Opinion: Agree

Comments: IYR is published quarterly within 1 month of the actual period.

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 2018 should be entered as 05 September 2018. If the document is not published or not produced, please mark this question "n/a."*

Answer:

FY 2017:

Report for quarter 1, 2017: 12 April 2017

Report for 6 first months, 2017: 14 July 2017

Report for 9 first months, 2017: 11 October 2017

FY 2018:

Report for quarter 1, 2018: 5 April 2018

Report for 6 first months, 2018: 12 July 2018

Report for 9 first months, 2018: 10 October 2018

Report for estimation realisation of budget 2018: 17 December 2018 FY 2017:

Report of state budget for the first quarter: 12 April 2017

Report of state budget for first 6 months: 14 July 2017

Report of state budget for first 9 months: 11 October 2017

FY 2018:

Report of state budget for the first quarter: 5 April 2018

Report of state budget for first 6 months: 12 July 2018

Report of state budget for first 9 months: 10 October 2018

Estimation of state budget implementation: 17 December 2018

Source:

The detailed reports were published on the Portal of the Ministry of Finance:

FY 2017:

Budget report of quarter 1, 6 months, 9 months: [http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9?](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9?_afLoop=25076231324705017#!%40%40%3F_afLoop%3D25076231324705017%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Df9h2gpbqi_461)

[\\_afLoop=25076231324705017#!%40%40%3F\\_afLoop%3D25076231324705017%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Df9h2gpbqi\\_461](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9?_afLoop=25076231324705017#!%40%40%3F_afLoop%3D25076231324705017%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Df9h2gpbqi_461)

Report for estimation realisation of budget 2017: [http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt\\_chitiet?](http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM120961&_afLoop=25077186333298391)

[dDocName=MOFUCM120961&\\_afLoop=25077186333298391](http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM120961&_afLoop=25077186333298391)

FY 2018:

Budget report of quarter 1, 6 months, 9 months: [http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9?](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9?_afLoop=25076231324705017#!%40%40%3F_afLoop%3D25076231324705017%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Df9h2gpbqi_461)

[\\_afLoop=25076231324705017#!%40%40%3F\\_afLoop%3D25076231324705017%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Df9h2gpbqi\\_461](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9?_afLoop=25076231324705017#!%40%40%3F_afLoop%3D25076231324705017%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Df9h2gpbqi_461)

Report for estimation realisation of budget 2018:

[http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt\\_chitiet?](http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM142926&_afLoop=25077251144283862#!%40%40%3F_afLoop%3D25077251144283862%26dDocName%3DMOFUCM142926%26_adf.ctrl-state%3D1cwndx3cyz_178)

[dDocName=MOFUCM142926&\\_afLoop=25077251144283862#!%40%40%3F\\_afLoop%3D25077251144283862%26dDocName%3DMOFUCM142926%26\\_adf.ctrl-state%3D1cwndx3cyz\\_178](http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM142926&_afLoop=25077251144283862#!%40%40%3F_afLoop%3D25077251144283862%26dDocName%3DMOFUCM142926%26_adf.ctrl-state%3D1cwndx3cyz_178)

Comment:

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer. However, all above links mentioned by researcher do not work (do not know why?). I added the available and workable links below: The nine months report for September 2018 was publicly available online on 10 October 2018 at:

[https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt\\_chitiet6?](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt_chitiet6?dDocName=MOFUCM135722&_afLoop=43791905862502361#!%40%40%3F_afLoop%3D43791905862502361%26dDocName%3DMOFUCM135722%26_adf.ctrl-state%3Dt47qwb9kg_627)

[dDocName=MOFUCM135722&\\_afLoop=43791905862502361#!%40%40%3F\\_afLoop%3D43791905862502361%26dDocName%3DMOFUCM135722%26\\_adf.ctrl-state%3Dt47qwb9kg\\_627](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt_chitiet6?dDocName=MOFUCM135722&_afLoop=43791905862502361#!%40%40%3F_afLoop%3D43791905862502361%26dDocName%3DMOFUCM135722%26_adf.ctrl-state%3Dt47qwb9kg_627) The six months report for June 2018 was publicly available online on 12 July 2018 at:

[https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt\\_chitiet6?](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt_chitiet6?dDocName=UCMTMP127192&_afLoop=43791995722002813#!%40%40%3F_afLoop%3D43791995722002813%26dDocName%3DUCMTMP127192%26_adf.ctrl-state%3D1cwndx3cyz_178)

[dDocName=UCMTMP127192&\\_afLoop=43791995722002813#!%40%40%3F\\_afLoop%3D43791995722002813%26dDocName%3DUCMTMP127192%26\\_adf.ctrl-state%3D1cwndx3cyz\\_178](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt_chitiet6?dDocName=UCMTMP127192&_afLoop=43791995722002813#!%40%40%3F_afLoop%3D43791995722002813%26dDocName%3DUCMTMP127192%26_adf.ctrl-state%3D1cwndx3cyz_178)

f.ctrl-state%3Dt47qwb9kg\_714 The quarterly I report for March 2018 was publicly available online on 5 April 2018 at:  
[https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt\\_chitiet6?  
dDocName=UCMTMP120002&\\_afLoop=43792073635399894#!%40%40%3F\\_afLoop%3D43792073635399894%26dDocName%3DUCMTMP120002%26\\_adf.ctrl-state%3Dt47qwb9kg\\_801](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt_chitiet6?dDocName=UCMTMP120002&_afLoop=43792073635399894#!%40%40%3F_afLoop%3D43792073635399894%26dDocName%3DUCMTMP120002%26_adf.ctrl-state%3Dt47qwb9kg_801) The annual report for December 2017 was published the first time on 25 October 2018 at:  
[https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt\\_chitiet6?  
dDocName=MOFUCM137328&\\_afLoop=43792171351212907#!%40%40%3F\\_afLoop%3D43792171351212907%26dDocName%3DMOFUCM137328%26\\_adf.ctrl-state%3Dt47qwb9kg\\_888](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt_chitiet6?dDocName=MOFUCM137328&_afLoop=43792171351212907#!%40%40%3F_afLoop%3D43792171351212907%26dDocName%3DMOFUCM137328%26_adf.ctrl-state%3Dt47qwb9kg_888)

Government Reviewer  
Opinion: Agree

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 quarterly report for September 2018 was publicly available online on 10 October 2018 at:  
[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt\\_chitiet6?  
dDocName=MOFUCM135722&\\_afLoop=27000538391085491#!%40%40%3F\\_afLoop%3D27000538391085491%26dDocName%3DMOFUCM135722%26\\_adf.ctrl-state%3Di2ppxfkv8\\_368](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt_chitiet6?dDocName=MOFUCM135722&_afLoop=27000538391085491#!%40%40%3F_afLoop%3D27000538391085491%26dDocName%3DMOFUCM135722%26_adf.ctrl-state%3Di2ppxfkv8_368)  
The quarterly report for June 2018 was publicly available online on 12 July 2018 at:  
[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt\\_chitiet6?  
dDocName=UCMTMP127192&\\_afLoop=27000539736614013#!%40%40%3F\\_afLoop%3D27000539736614013%26dDocName%3DUCMTMP127192%26\\_adf.ctrl-state%3Di2ppxfkv8\\_419](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt_chitiet6?dDocName=UCMTMP127192&_afLoop=27000539736614013#!%40%40%3F_afLoop%3D27000539736614013%26dDocName%3DUCMTMP127192%26_adf.ctrl-state%3Di2ppxfkv8_419)  
The quarterly report for March 2018 was publicly available online on 5 April 2018 at:  
[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt\\_chitiet6?  
dDocName=UCMTMP120002&\\_afLoop=27000540309377298#!%40%40%3F\\_afLoop%3D27000540309377298%26dDocName%3DUCMTMP120002%26\\_adf.ctrl-state%3Di2ppxfkv8\\_460](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt_chitiet6?dDocName=UCMTMP120002&_afLoop=27000540309377298#!%40%40%3F_afLoop%3D27000540309377298%26dDocName%3DUCMTMP120002%26_adf.ctrl-state%3Di2ppxfkv8_460)  
The quarterly report for December 2017 was published late on 25 October 2018  
at:[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt\\_chitiet6?  
dDocName=MOFUCM137328&\\_afLoop=27000685384565171#!%40%40%3F\\_afLoop%3D27000685384565171%26dDocName%3DMOFUCM137328%26\\_adf.ctrl-state%3Di2ppxfkv8\\_598](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt_chitiet6?dDocName=MOFUCM137328&_afLoop=27000685384565171#!%40%40%3F_afLoop%3D27000685384565171%26dDocName%3DMOFUCM137328%26_adf.ctrl-state%3Di2ppxfkv8_598) The date is published on the Portal of the Ministry of Finance.

Source:

[www.mof.gov.vn](http://www.mof.gov.vn)

Comment:

Peer Reviewer

Opinion: Agree

Comments: I agree that it can be determined via MoF's website ([www.mof.gov.vn](http://www.mof.gov.vn)). However, all above links mentioned by researcher do not work (do not know why?). I added the available and workable links below: The nine months report for September 2018 was publicly available online on 10 October 2018 at: [https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt\\_chitiet6?  
dDocName=MOFUCM135722&\\_afLoop=43791905862502361#!%40%40%3F\\_afLoop%3D43791905862502361%26dDocName%3DMOFUCM135722%26\\_adf.ctrl-state%3Dt47qwb9kg\\_627](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt_chitiet6?dDocName=MOFUCM135722&_afLoop=43791905862502361#!%40%40%3F_afLoop%3D43791905862502361%26dDocName%3DMOFUCM135722%26_adf.ctrl-state%3Dt47qwb9kg_627) The six months report for June 2018 was publicly available online on 12 July 2018 at:  
[https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt\\_chitiet6?  
dDocName=UCMTMP127192&\\_afLoop=43791995722002813#!%40%40%3F\\_afLoop%3D43791995722002813%26dDocName%3DUCMTMP127192%26\\_adf.ctrl-state%3Dt47qwb9kg\\_714](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt_chitiet6?dDocName=UCMTMP127192&_afLoop=43791995722002813#!%40%40%3F_afLoop%3D43791995722002813%26dDocName%3DUCMTMP127192%26_adf.ctrl-state%3Dt47qwb9kg_714) The quarterly I report for March 2018 was publicly available online on 5 April 2018 at:  
[https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt\\_chitiet6?  
dDocName=UCMTMP120002&\\_afLoop=43792073635399894#!%40%40%3F\\_afLoop%3D43792073635399894%26dDocName%3DUCMTMP120002%26\\_adf.ctrl-state%3Dt47qwb9kg\\_801](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt_chitiet6?dDocName=UCMTMP120002&_afLoop=43792073635399894#!%40%40%3F_afLoop%3D43792073635399894%26dDocName%3DUCMTMP120002%26_adf.ctrl-state%3Dt47qwb9kg_801) The annual report for December 2017 was published the first time on 25 October 2018 at:  
[https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt\\_chitiet6?  
dDocName=MOFUCM137328&\\_afLoop=43792171351212907#!%40%40%3F\\_afLoop%3D43792171351212907%26dDocName%3DMOFUCM137328%26\\_adf.ctrl-state%3Dt47qwb9kg\\_888](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt_chitiet6?dDocName=MOFUCM137328&_afLoop=43792171351212907#!%40%40%3F_afLoop%3D43792171351212907%26dDocName%3DMOFUCM137328%26_adf.ctrl-state%3Dt47qwb9kg_888)

Government Reviewer

Opinion: Agree

Comments: The data is posted in the e-Portal of the Ministry of Finance.

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:

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slt9?\\_afLoop=25078126630242513&\\_adf.ctrl-state=f9h2gpbqi\\_461#!%40%40%3F\\_afLoop%3D25078126630242513%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3D6b7skii8j\\_9](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slt9?_afLoop=25078126630242513&_adf.ctrl-state=f9h2gpbqi_461#!%40%40%3F_afLoop%3D25078126630242513%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D6b7skii8j_9)  
[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slt9?\\_afLoop=25079328614286506&\\_adf.ctrl-state=6b7skii8j\\_9#!%40%40%3F\\_afLoop%3D25079328614286506%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Dz5rd6kfgo\\_9](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slt9?_afLoop=25079328614286506&_adf.ctrl-state=6b7skii8j_9#!%40%40%3F_afLoop%3D25079328614286506%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dz5rd6kfgo_9)

Source:

The quarterly report for September 2018 was publicly available online on 10 October 2018 at:

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slt9/slt\\_chitiet6?dDocName=MOFUCM135722&\\_afLoop=27000538391085491#!%40%40%3F\\_afLoop%3D27000538391085491%26dDocName%3DMOFUCM135722%26\\_adf.ctrl-state%3Di2ppxfkv8\\_368](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slt9/slt_chitiet6?dDocName=MOFUCM135722&_afLoop=27000538391085491#!%40%40%3F_afLoop%3D27000538391085491%26dDocName%3DMOFUCM135722%26_adf.ctrl-state%3Di2ppxfkv8_368)

The quarterly report for June 2018 was publicly available online on 12 July 2018 at:

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slt9/slt\\_chitiet6?dDocName=UCMTMP127192&\\_afLoop=27000539736614013#!%40%40%3F\\_afLoop%3D27000539736614013%26dDocName%3DUCMTMP127192%26\\_adf.ctrl-state%3Di2ppxfkv8\\_419](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slt9/slt_chitiet6?dDocName=UCMTMP127192&_afLoop=27000539736614013#!%40%40%3F_afLoop%3D27000539736614013%26dDocName%3DUCMTMP127192%26_adf.ctrl-state%3Di2ppxfkv8_419)

The quarterly report for March 2018 was publicly available online on 5 April 2018 at:

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slt9/slt\\_chitiet6?dDocName=UCMTMP120002&\\_afLoop=27000540309377298#!%40%40%3F\\_afLoop%3D27000540309377298%26dDocName%3DUCMTMP120002%26\\_adf.ctrl-state%3Di2ppxfkv8\\_460](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slt9/slt_chitiet6?dDocName=UCMTMP120002&_afLoop=27000540309377298#!%40%40%3F_afLoop%3D27000540309377298%26dDocName%3DUCMTMP120002%26_adf.ctrl-state%3Di2ppxfkv8_460)

The quarterly report for December 2017 was published late on 25 October 2018

at:[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slt9/slt\\_chitiet6?dDocName=MOFUCM137328&\\_afLoop=27000685384565171#!%40%40%3F\\_afLoop%3D27000685384565171%26dDocName%3DMOFUCM137328%26\\_adf.ctrl-state%3Di2ppxfkv8\\_598](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slt9/slt_chitiet6?dDocName=MOFUCM137328&_afLoop=27000685384565171#!%40%40%3F_afLoop%3D27000685384565171%26dDocName%3DMOFUCM137328%26_adf.ctrl-state%3Di2ppxfkv8_598)

Comment:

Peer Reviewer

Opinion: Agree

Comments: However, all above links mentioned by researcher do not work (do not know why?). I added the available and workable links below: The nine months report for September 2018 was publicly available online on 10 October 2018 at:

[https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slt9/slt\\_chitiet6?dDocName=MOFUCM135722&\\_afLoop=43791905862502361#!%40%40%3F\\_afLoop%3D43791905862502361%26dDocName%3DMOFUCM135722%26\\_adf.ctrl-state%3Dt47qwb9kg\\_627](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slt9/slt_chitiet6?dDocName=MOFUCM135722&_afLoop=43791905862502361#!%40%40%3F_afLoop%3D43791905862502361%26dDocName%3DMOFUCM135722%26_adf.ctrl-state%3Dt47qwb9kg_627) The six months report for June 2018 was publicly available online on 12 July 2018 at:

[https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slt9/slt\\_chitiet6?dDocName=UCMTMP127192&\\_afLoop=43791995722002813#!%40%40%3F\\_afLoop%3D43791995722002813%26dDocName%3DUCMTMP127192%26\\_adf.ctrl-state%3Dt47qwb9kg\\_714](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slt9/slt_chitiet6?dDocName=UCMTMP127192&_afLoop=43791995722002813#!%40%40%3F_afLoop%3D43791995722002813%26dDocName%3DUCMTMP127192%26_adf.ctrl-state%3Dt47qwb9kg_714) The quarterly I report for March 2018 was publicly available online on 5 April 2018 at:

[https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slt9/slt\\_chitiet6?dDocName=UCMTMP120002&\\_afLoop=43792073635399894#!%40%40%3F\\_afLoop%3D43792073635399894%26dDocName%3DUCMTMP120002%26\\_adf.ctrl-state%3Dt47qwb9kg\\_801](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slt9/slt_chitiet6?dDocName=UCMTMP120002&_afLoop=43792073635399894#!%40%40%3F_afLoop%3D43792073635399894%26dDocName%3DUCMTMP120002%26_adf.ctrl-state%3Dt47qwb9kg_801) The annual report for December 2017 was published the first time on 25 October 2018 at:

[https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slt9/slt\\_chitiet6?dDocName=MOFUCM137328&\\_afLoop=43792171351212907#!%40%40%3F\\_afLoop%3D43792171351212907%26dDocName%3DMOFUCM137328%26\\_adf.ctrl-state%3Dt47qwb9kg\\_888](https://portal.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slt9/slt_chitiet6?dDocName=MOFUCM137328&_afLoop=43792171351212907#!%40%40%3F_afLoop%3D43792171351212907%26dDocName%3DMOFUCM137328%26_adf.ctrl-state%3Dt47qwb9kg_888)

Government Reviewer

Opinion: Agree

Comments: IYR is posted in the e-Portal of the Ministry of Finance.

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 and Word (.doc/.docx) 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 published or not produced, therefore their machine readability cannot be assessed.

Answer:

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

Source:

2018 Q3: [http://www.mof.gov.vn/webcenter/contentattachfile/idcplg?  
did=142136&dDocName=MOFUCM135724&filename=So%20lieu%20NSNN%209%20thang%20dau%20nam%202018.xlsx](http://www.mof.gov.vn/webcenter/contentattachfile/idcplg?did=142136&dDocName=MOFUCM135724&filename=So%20lieu%20NSNN%209%20thang%20dau%20nam%202018.xlsx)

2018 Q2: [http://www.mof.gov.vn/webcenter/contentattachfile/idcplg?  
did=136219&dDocName=UCMTMP127191&filename=So%20lieu%20NSNN%206%20thang%20dau%20nam%202018.xlsx](http://www.mof.gov.vn/webcenter/contentattachfile/idcplg?did=136219&dDocName=UCMTMP127191&filename=So%20lieu%20NSNN%206%20thang%20dau%20nam%202018.xlsx)

2018 Q1: [http://www.mof.gov.vn/webcenter/contentattachfile/idcplg?  
did=130687&dDocName=UCMTMP120003&filename=So%20lieu%20NSNN%20quy%20I%20nam%202018.xlsx](http://www.mof.gov.vn/webcenter/contentattachfile/idcplg?did=130687&dDocName=UCMTMP120003&filename=So%20lieu%20NSNN%20quy%20I%20nam%202018.xlsx)

2017 Q4: [http://www.mof.gov.vn/webcenter/contentattachfile/idcplg?  
did=146807&dDocName=MOFUCM140762&filename=So%20lieu%20NSNN%20nam%202017.xlsx](http://www.mof.gov.vn/webcenter/contentattachfile/idcplg?did=146807&dDocName=MOFUCM140762&filename=So%20lieu%20NSNN%20nam%202017.xlsx)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The data is in Excel format, which is machine readable.

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:

3 of 4 reports published in 12 months before the cut-off date were publicly available

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The document is published

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 2018."*

*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:

FY 2017:

State budget data of the first quarter in 2017: Báo cáo tình hình thực hiện ngân sách nhà nước quý 1 năm 2017

State budget data of the first 6 months in 2017: Báo cáo tình hình thực hiện ngân sách nhà nước 6 tháng năm 2017

State budget data of the first 9 months in 2017: Báo cáo tình hình thực hiện ngân sách nhà nước 9 tháng năm 2017

FY 2018:

State budget data of the first quarter in 2018: Báo cáo tình hình thực hiện ngân sách nhà nước quý 1 năm 2018

State budget data of the first 6 months in 2018: Báo cáo tình hình thực hiện ngân sách nhà nước 6 tháng năm 2018

State budget data of the first 9 months in 2018: Báo cáo tình hình thực hiện ngân sách nhà nước 9 tháng năm 2018

Estimate of state budget implementation 2018: Ước thực hiện ngân sách nhà nước năm 2018 FY 2017:

Report of state budget for the first quarter: Báo cáo tình hình thực hiện ngân sách nhà nước quý I năm 2017

Report of state budget for first 6 months: Báo cáo tình hình thực hiện ngân sách nhà nước 6 tháng đầu năm 2017

Report of state budget for first 9 months: Báo cáo tình hình thực hiện ngân sách nhà nước 9 tháng đầu năm 2017

FY 2018:

Report of state budget for the first quarter: Báo cáo tình hình thực hiện ngân sách nhà nước quý I năm 2018

Report of state budget for first 6 months: Báo cáo tình hình thực hiện ngân sách nhà nước 6 tháng đầu năm 2018

Report of state budget for first 9 months: Báo cáo tình hình thực hiện ngân sách nhà nước 9 tháng đầu năm 2018

Estimation of state budget implementation: Ước thực hiện ngân sách nhà nước năm 2018

Source:

IYRs for FY 2017-2018: [http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9?\\_afLoop=25078126630242513&\\_adf.ctrl-state=f9h2gpbqi\\_461#!%40%40%3F\\_afLoop%3D25078126630242513%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3D6b7skii9\\_j](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9?_afLoop=25078126630242513&_adf.ctrl-state=f9h2gpbqi_461#!%40%40%3F_afLoop%3D25078126630242513%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D6b7skii9_j)

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: IYRs titles in Vietnamese languages are fine but in English should be edited as follows: FY 2018: State Budget Execution Report for the first quarter 2018 (Báo cáo tình hình thực hiện ngân sách nhà nước quý 1 năm 2018); State Budget Execution Report for the first 6 months 2018 (Báo cáo tình hình thực hiện ngân sách nhà nước 6 tháng năm 2018); State Budget Execution Report for 9 months 2018 (Báo cáo tình hình

thực hiện ngân sách nhà nước 9 tháng năm 2018); Estimate of State Budget Execution for the year 2018 (Ước thực hiện ngân sách nhà nước năm 2018) And should be edited the same as IYRs titles 2017

Government Reviewer  
Opinion: Agree

Researcher Response  
Agree with the Peer Reviewer

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: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

n/a

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: There is no citizen's budget for 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:

FY 2018

Source:

Report of 6 months 2018

- Include Narrative and Datafile

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/sltn/slqt9/slqt\\_chitiet6?](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/sltn/slqt9/slqt_chitiet6?dDocName=UCMTMP127192&_afrlLoop=32034671190241646#!%40%40%3F_afrlLoop%3D32034671190241646%26dDocName%3DUCMTMP127192%26_a)

[dDocName=UCMTMP127192&\\_afrlLoop=32034671190241646#!%40%40%3F\\_afrlLoop%3D32034671190241646%26dDocName%3DUCMTMP127192%26\\_a](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/sltn/slqt9/slqt_chitiet6?dDocName=UCMTMP127192&_afrlLoop=32034671190241646#!%40%40%3F_afrlLoop%3D32034671190241646%26dDocName%3DUCMTMP127192%26_a)  
[df.ctrl-state%3D11mzk80s88\\_294](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/sltn/slqt9/slqt_chitiet6?dDocName=UCMTMP127192&_afrlLoop=32034671190241646#!%40%40%3F_afrlLoop%3D32034671190241646%26dDocName%3DUCMTMP127192%26_a)

A MYR is a document that provides revised projections for the remainder of the fiscal year for expenditures, revenues and/or macroeconomic forecast. If the documents do not provide these revised projections, they do not count as a MYR. Vietnam's IYRs only have actual implementation of the budget at the 6-month point, not revised projections for the remainder of the FY, so the 6-month report does not count as a MYR.

Comment:

Report of 6 months 2018

- Include Narrative and Datafiles in excel

- Narrative report has macro economic and financial figures

- Data sheet has comparison of approved budget and actual implementation of 6 months

Vietnam Government reformed in 6 month report which include comparison of 6 month performance against approved /enacted budget of the same

year. also it include narrative report with data sheet.

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt\\_chitiet6?  
dDocName=UCMTMP127192&\\_afLoop=38932410362841769#!%40%40%3F\\_afLoop%3D38932410362841769%26dDocName%3DUCMTMP127192%26\\_a  
df.ctrl-state%3Da9vf4f19j\\_50](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt_chitiet6?dDocName=UCMTMP127192&_afLoop=38932410362841769#!%40%40%3F_afLoop%3D38932410362841769%26dDocName%3DUCMTMP127192%26_a df.ctrl-state%3Da9vf4f19j_50)  
6 month report of 2018:

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt\\_chitiet6?  
dDocName=UCMTMP127192&\\_afLoop=38932410362841769#!%40%40%3F\\_afLoop%3D38932410362841769%26dDocName%3DUCMTMP127192%26\\_a  
df.ctrl-state%3Da9vf4f19j\\_50](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt_chitiet6?dDocName=UCMTMP127192&_afLoop=38932410362841769#!%40%40%3F_afLoop%3D38932410362841769%26dDocName%3DUCMTMP127192%26_a df.ctrl-state%3Da9vf4f19j_50)

the narrative also states comparison of 6 month performance and approved enacted budget  
" NSNN 6 tháng đầu năm 2018 đạt kết quả tích cực. Tính đến hết tháng 6/2018, tổng thu cân đối NSNN ước đạt 651,7 nghìn tỷ đồng, bằng 49,4% dự toán,"  
Tổng chi NSNN 6 tháng đạt 649,2 nghìn tỷ đồng, bằng 42,6% dự toán,

the data sheet include comparison of actual realisation of 6 months compared to enacted budget of the same year and compared to previous year (BY-1) the data sheet include comparison of actual realisation of 6 months compared to enacted budget of the same year and compared to previous year (BY-1) including revenues (tax and non-tax)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: FY 2018

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:

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt\\_chitiet6?  
dDocName=UCMTMP127192&\\_afLoop=32034671190241646#!%40%40%3F\\_afLoop%3D32034671190241646%26dDocName%3DUCMTMP127192%26\\_a  
df.ctrl-state%3D11mzk80s88\\_294](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt_chitiet6?dDocName=UCMTMP127192&_afLoop=32034671190241646#!%40%40%3F_afLoop%3D32034671190241646%26dDocName%3DUCMTMP127192%26_a df.ctrl-state%3D11mzk80s88_294)

A MYR is a document that provides revised projections for the remainder of the fiscal year for expenditures, revenues and/or macroeconomic forecast. If the documents do not provide these revised projections, they do not count as a MYR. Vietnam's IYRs only have actual implementation of the budget at the 6-month point, not revised projections for the remainder of the FY, so the 6-month report does not count as a MYR.

Comment:

Title: BÁO CÁO Tình hình thực hiện NSNN 6 tháng đầu năm 2018

In English: Report on budget performance of the first 6 months of 2018

Dated 12/07/2018

Vietnam Government reformed in 6 month report which include comparison of 6 month performance against approved /enacted budget of the same year. also it include narrative report with data sheet.

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt\\_chitiet6?  
dDocName=UCMTMP127192&\\_afLoop=38932410362841769#!%40%40%3F\\_afLoop%3D38932410362841769%26dDocName%3DUCMTMP127192%26\\_a  
df.ctrl-state%3Da9vf4f19j\\_50](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt_chitiet6?dDocName=UCMTMP127192&_afLoop=38932410362841769#!%40%40%3F_afLoop%3D38932410362841769%26dDocName%3DUCMTMP127192%26_a df.ctrl-state%3Da9vf4f19j_50)  
6 month report of 2018:

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt\\_chitiet6?  
dDocName=UCMTMP127192&\\_afLoop=38932410362841769#!%40%40%3F\\_afLoop%3D38932410362841769%26dDocName%3DUCMTMP127192%26\\_a](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt_chitiet6?dDocName=UCMTMP127192&_afLoop=38932410362841769#!%40%40%3F_afLoop%3D38932410362841769%26dDocName%3DUCMTMP127192%26_a)

df.ctrl-state%3Da9vf4f19j\_50

the narrative also states comparison of 6 month performance and approved enacted budget

" NSNN 6 tháng đầu năm 2018 đạt kết quả tích cực. Tính đến hết tháng 6/2018, tổng thu cân đối NSNN ước đạt 651,7 nghìn tỷ đồng, bằng 49,4% dự toán,"

Tổng chi NSNN 6 tháng đạt 649,2 nghìn tỷ đồng, bằng 42,6% dự toán,

the data sheet include comparison of actual realisation of 6 months compared to enacted budget of the same year and compared to previous year (BY-1) the data sheet include comparison of actual realisation of 6 months compared to enacted budget of the same year and compared to previous year (BY-1) including revenues (tax and non-tax)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Vietnam published 6-monthly State budget execution report in 2018, however, the report is not qualified as MYR by IBP as it does not introduce revision for the remaining part of the fiscal year regarding revenue, expenditure and/or macroeconomic outlooks.

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 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

00/00/0000

Source:

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt9/slt9\\_chitiet6?](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt9/slt9_chitiet6?dDocName=UCMTMP127192&_afrLoop=32034671190241646#!%40%40%3F_afrLoop%3D32034671190241646%26dDocName%3DUCMTMP127192%26_afrLoop%3D11mzk80s88_294)

[dDocName=UCMTMP127192&\\_afrLoop=32034671190241646#!%40%40%3F\\_afrLoop%3D32034671190241646%26dDocName%3DUCMTMP127192%26\\_afrLoop%3D11mzk80s88\\_294](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt9/slt9_chitiet6?dDocName=UCMTMP127192&_afrLoop=32034671190241646#!%40%40%3F_afrLoop%3D32034671190241646%26dDocName%3DUCMTMP127192%26_afrLoop%3D11mzk80s88_294)

A MYR is a document that provides revised projections for the remainder of the fiscal year for expenditures, revenues and/or macroeconomic forecast. If the documents do not provide these revised projections, they do not count as a MYR. Vietnam's IYRs only have actual implementation of the budget at the 6-month point, not revised projections for the remainder of the FY, so the 6-month report does not count as a MYR.

Comment:

Vietnam Government reformed in 6 month report which include comparison of 6 month performance against approved /enacted budget of the same year. also it include narrative report with data sheet.

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt9/slt9\\_chitiet6?](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt9/slt9_chitiet6?dDocName=UCMTMP127192&_afrLoop=38932410362841769#!%40%40%3F_afrLoop%3D38932410362841769%26dDocName%3DUCMTMP127192%26_afrLoop%3D11mzk80s88_294)

[dDocName=UCMTMP127192&\\_afrLoop=38932410362841769#!%40%40%3F\\_afrLoop%3D38932410362841769%26dDocName%3DUCMTMP127192%26\\_afrLoop%3D11mzk80s88\\_294](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt9/slt9_chitiet6?dDocName=UCMTMP127192&_afrLoop=38932410362841769#!%40%40%3F_afrLoop%3D38932410362841769%26dDocName%3DUCMTMP127192%26_afrLoop%3D11mzk80s88_294)

6 month report of 2018:

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt9/slt9\\_chitiet6?](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt9/slt9_chitiet6?dDocName=UCMTMP127192&_afrLoop=38932410362841769#!%40%40%3F_afrLoop%3D38932410362841769%26dDocName%3DUCMTMP127192%26_afrLoop%3D11mzk80s88_294)

[dDocName=UCMTMP127192&\\_afrLoop=38932410362841769#!%40%40%3F\\_afrLoop%3D38932410362841769%26dDocName%3DUCMTMP127192%26\\_afrLoop%3D11mzk80s88\\_294](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt9/slt9_chitiet6?dDocName=UCMTMP127192&_afrLoop=38932410362841769#!%40%40%3F_afrLoop%3D38932410362841769%26dDocName%3DUCMTMP127192%26_afrLoop%3D11mzk80s88_294)

the narrative also states comparison of 6 month performance and approved enacted budget

" NSNN 6 tháng đầu năm 2018 đạt kết quả tích cực. Tính đến hết tháng 6/2018, tổng thu cân đối NSNN ước đạt 651,7 nghìn tỷ đồng, bằng 49,4% dự toán,"

Tổng chi NSNN 6 tháng đạt 649,2 nghìn tỷ đồng, bằng 42,6% dự toán,

the data sheet include comparison of actual realisation of 6 months compared to enacted budget of the same year and compared to previous year (BY-1) the data sheet include comparison of actual realisation of 6 months compared to enacted budget of the same year and compared to previous year (BY-1) including revenues (tax and non-tax)

Peer Reviewer

Opinion: Disagree

Suggested Answer: It seems that the Government produces "the In Year Report issued at six months into the budget year" and it will not be a Mid-Year Review. Then if in MYR-2 the researcher selected "d. The MYR is not released to the public" then here will not be appeared the date of publication

of MYR.

Government Reviewer

Opinion: Agree

Comments: 12/7/2018 On July 12, 2018, the Ministry of Finance published the 2018 6-monthly State budget execution report.

IBP Comment

Thank you to the Peer Reviewer for the comment. The response has been changed to a blank date to reflect that the document is considered not produced.

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:

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt\\_chitiet6?](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt_chitiet6?dDocName=UCMTMP127192&_afLoop=32034671190241646#!%40%40%3F_afLoop%3D32034671190241646%26dDocName%3DUCMTMP127192%26_a)

[dDocName=UCMTMP127192&\\_afLoop=32034671190241646#!%40%40%3F\\_afLoop%3D32034671190241646%26dDocName%3DUCMTMP127192%26\\_a](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt_chitiet6?dDocName=UCMTMP127192&_afLoop=32034671190241646#!%40%40%3F_afLoop%3D32034671190241646%26dDocName%3DUCMTMP127192%26_a)

[df.ctrl-state%3D11mzk80s88\\_294](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt_chitiet6?dDocName=UCMTMP127192&_afLoop=32034671190241646#!%40%40%3F_afLoop%3D32034671190241646%26dDocName%3DUCMTMP127192%26_a)

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Comment:

Vietnam Government reformed in 6 month report in to MYR. which include comparision of 6 month performance against approved /enacted budget of the same year. also it include narrative report with data sheet.

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt\\_chitiet6?](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt_chitiet6?dDocName=UCMTMP127192&_afLoop=38932410362841769#!%40%40%3F_afLoop%3D38932410362841769%26dDocName%3DUCMTMP127192%26_a)

[dDocName=UCMTMP127192&\\_afLoop=38932410362841769#!%40%40%3F\\_afLoop%3D38932410362841769%26dDocName%3DUCMTMP127192%26\\_a](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt_chitiet6?dDocName=UCMTMP127192&_afLoop=38932410362841769#!%40%40%3F_afLoop%3D38932410362841769%26dDocName%3DUCMTMP127192%26_a)

[df.ctrl-state%3Da9vf4f19j\\_50](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt_chitiet6?dDocName=UCMTMP127192&_afLoop=38932410362841769#!%40%40%3F_afLoop%3D38932410362841769%26dDocName%3DUCMTMP127192%26_a)

6 month report of 2018:

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt\\_chitiet6?](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt_chitiet6?dDocName=UCMTMP127192&_afLoop=38932410362841769#!%40%40%3F_afLoop%3D38932410362841769%26dDocName%3DUCMTMP127192%26_a)

[dDocName=UCMTMP127192&\\_afLoop=38932410362841769#!%40%40%3F\\_afLoop%3D38932410362841769%26dDocName%3DUCMTMP127192%26\\_a](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt_chitiet6?dDocName=UCMTMP127192&_afLoop=38932410362841769#!%40%40%3F_afLoop%3D38932410362841769%26dDocName%3DUCMTMP127192%26_a)

[df.ctrl-state%3Da9vf4f19j\\_50](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt_chitiet6?dDocName=UCMTMP127192&_afLoop=38932410362841769#!%40%40%3F_afLoop%3D38932410362841769%26dDocName%3DUCMTMP127192%26_a)

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the data sheet include comparision of actual realisation of 6 months compared to enacted budget of the same year and compared to previous year (BY-1) the data sheet include comparision of actual realisation of 6 months compared to enacted budget of the same year and compared to previous year (BY-1) including revenues (tax and non-tax)

Peer Reviewer

Opinion: Disagree

Suggested Answer: should mark "n/a"

Government Reviewer

Opinion: Agree

Comments: This is based on the date of publication of the 2018 6-monthly State budget execution report in the e-Portal of the Ministry of Finance.

IBP Comment

Thank you for the peer reviewer comment. The answer is updated to reflect that the document is considered as 'Not Produced'.

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*



data tables. The data is in Excel format, which is machine readable.

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:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The 2018 6-monthly State budget execution report is published in the e-Portal of the Ministry of Finance

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:

n/a

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 2017/18" or "Mid-Year Report on the 2018 National Budget."*

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

Answer:

n/a

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

n/a

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: There is no citizen budget for MYR.

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:

FY 2017

Source:

1st time of YER 2017:

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt\\_chitiet?  
dDocName=MOFUCM120961&\\_afrlLoop=27001038341531373#!%40%40%3F\\_afrlLoop%3D27001038341531373%26dDocName%3DMOFUCM120961%26\\_a  
df.ctrl-state%3Di2ppxfkv8\\_767](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM120961&_afrlLoop=27001038341531373#!%40%40%3F_afrlLoop%3D27001038341531373%26dDocName%3DMOFUCM120961%26_a df.ctrl-state%3Di2ppxfkv8_767)  
dated: 29/1/2018

2nd time of YER 2017:

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt\\_chitiet?  
dDocName=UCMTMP121384&\\_afrlLoop=27001041629054193#!%40%40%3F\\_afrlLoop%3D27001041629054193%26dDocName%3DUCMTMP121384%26\\_a  
df.ctrl-state%3Di2ppxfkv8\\_813](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=UCMTMP121384&_afrlLoop=27001041629054193#!%40%40%3F_afrlLoop%3D27001041629054193%26dDocName%3DUCMTMP121384%26_a df.ctrl-state%3Di2ppxfkv8_813)  
dated: 27/4/2018

Year end report FY2017 (estimated)

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9/slqt\\_chitiet6?  
dDocName=MOFUCM137328&\\_afrlLoop=39538207374989610#!%40%40%3F\\_afrlLoop%3D39538207374989610%26dDocName%3DMOFUCM137328%26\\_a  
df.ctrl-state%3Dyxwl07irn\\_137](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9/slqt_chitiet6?dDocName=MOFUCM137328&_afrlLoop=39538207374989610#!%40%40%3F_afrlLoop%3D39538207374989610%26dDocName%3DMOFUCM137328%26_a df.ctrl-state%3Dyxwl07irn_137)

Comment:

There are two releases of the final accounts in Viet Nam. Both reports are released within six months of the end of the reporting period.

In 2016, there was an additional report produced:

Section 1 - review of the implementation of socio-economic development plan and the state budget in 2016  
([http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnnhn/bcnsnnhn\\_chitiet?dDocName=MOFUCM101273&\\_afrlLoop=25083420700032697](http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnnhn/bcnsnnhn_chitiet?dDocName=MOFUCM101273&_afrlLoop=25083420700032697))

This document was not produced for FY 2017 during 2018, therefore it is not assessed in OBS 2019.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: FY 2017

IBP Comment

Thank you to the government reviewer. This is correct - the fiscal year for the YER being assessed is FY 2017.

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:

Year End Report 2017 was released 29/1/2018 (1st time) and 27/4/2018 (2nd time)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The 2017 State budget execution assessment report (1st estimated actual) was published on January 29, 2019. The supplementary assessment of 2017 State budget execution (2nd estimated actual) was published on April 27, 2018.

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 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:  
27/4/2018

Source:  
2nd time year end report of budget 2017  
The date is on the portal of the Ministry of Finance 27/4/2018  
[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt\\_chitiet?dDocName=UCMTMP121384&\\_adf.ctrl-state=i2ppxfkv8\\_813&\\_afLoop=28837687135399833#!%40%40%3F\\_afLoop%3D28837687135399833%26dDocName%3DUCMTMP121384%26\\_adf.ctrl-state%3Dcbyzoff3h\\_45](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=UCMTMP121384&_adf.ctrl-state=i2ppxfkv8_813&_afLoop=28837687135399833#!%40%40%3F_afLoop%3D28837687135399833%26dDocName%3DUCMTMP121384%26_adf.ctrl-state%3Dcbyzoff3h_45)

Comment:  
Year end report FY2017 (estimated) - October 25, 2018  
[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9/slqt\\_chitiet6?dDocName=MOFUCM137328&\\_afLoop=39538207374989610#!%40%40%3F\\_afLoop%3D39538207374989610%26dDocName%3DMOFUCM137328%26\\_adf.ctrl-state%3Dyxwl07irn\\_137](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9/slqt_chitiet6?dDocName=MOFUCM137328&_afLoop=39538207374989610#!%40%40%3F_afLoop%3D39538207374989610%26dDocName%3DMOFUCM137328%26_adf.ctrl-state%3Dyxwl07irn_137)

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer: 27/4/2018

IBP Comment  
Based on the government reviewer's comment, and the researcher's response, this date is confirmed as the publication date for the 2nd version of the YER, and what is also scored in YER-2.

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:  
The date of publication of YER 2018 (1st time) on the Portal of the Ministry of Finance  
17/12/2018 On the website of the Ministry of Finance

Source:  
1st time: 29/1/2018  
[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt\\_chitiet?dDocName=MOFUCM120961&\\_adf.ctrl-state=i2ppxfkv8\\_767&\\_afLoop=28837336179374036#!%40%40%3F\\_afLoop%3D28837336179374036%26dDocName%3DMOFUCM120961%26\\_adf.ctrl-state%3Dcbyzoff3h\\_4](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM120961&_adf.ctrl-state=i2ppxfkv8_767&_afLoop=28837336179374036#!%40%40%3F_afLoop%3D28837336179374036%26dDocName%3DMOFUCM120961%26_adf.ctrl-state%3Dcbyzoff3h_4)

2nd time: 27/4/2018  
[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt\\_chitiet?dDocName=UCMTMP121384&\\_adf.ctrl-state=i2ppxfkv8\\_813&\\_afLoop=28837687135399833#!%40%40%3F\\_afLoop%3D28837687135399833%26dDocName%3DUCMTMP121384%26\\_adf.ctrl-state%3Dcbyzoff3h\\_45](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=UCMTMP121384&_adf.ctrl-state=i2ppxfkv8_813&_afLoop=28837687135399833#!%40%40%3F_afLoop%3D28837687135399833%26dDocName%3DUCMTMP121384%26_adf.ctrl-state%3Dcbyzoff3h_45)

Comment:  
Year end report FY2017 (estimated) - October 25, 2018, as posted on the website  
[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9/slqt\\_chitiet6?dDocName=MOFUCM137328&\\_afLoop=39538207374989610#!%40%40%3F\\_afLoop%3D39538207374989610%26dDocName%3DMOFUCM137328%26\\_adf.ctrl-state%3Dyxwl07irn\\_137](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9/slqt_chitiet6?dDocName=MOFUCM137328&_afLoop=39538207374989610#!%40%40%3F_afLoop%3D39538207374989610%26dDocName%3DMOFUCM137328%26_adf.ctrl-state%3Dyxwl07irn_137)

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer: 27/4/2018 This is based on the date of posting into the e-Portal of the Ministry of Finance.

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:

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt\\_chitiet?  
dDocName=MOFUCM142926&\\_afrLoop=32038807387224896#!%40%40%3F\\_afrLoop%3D32038807387224896%26dDocName%3DMOFUCM142926%26\\_a  
df.ctrl-state%3Dr4jn58t3e\\_178](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM142926&_afrLoop=32038807387224896#!%40%40%3F_afrLoop%3D32038807387224896%26dDocName%3DMOFUCM142926%26_a df.ctrl-state%3Dr4jn58t3e_178) [http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt\\_chitiet?  
dDocName=MOFUCM141118&\\_afrLoop=25082139923932421#!%40%40%3F\\_afrLoop%3D25082139923932421%26dDocName%3DMOFUCM141118%26\\_a  
df.ctrl-state%3Dvqwq0t4vb\\_132](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM141118&_afrLoop=25082139923932421#!%40%40%3F_afrLoop%3D25082139923932421%26dDocName%3DMOFUCM141118%26_a df.ctrl-state%3Dvqwq0t4vb_132)

Source:

Portal of the Ministry of Finance  
<http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt>

Comment:

Year end report FY2017 (estimated)  
[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt9/slqt\\_chitiet6?  
dDocName=MOFUCM137328&\\_afrLoop=39538207374989610#!%40%40%3F\\_afrLoop%3D39538207374989610%26dDocName%3DMOFUCM137328%26\\_a  
df.ctrl-state%3Dyxwl07irn\\_137](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt9/slqt_chitiet6?dDocName=MOFUCM137328&_afrLoop=39538207374989610#!%40%40%3F_afrLoop%3D39538207374989610%26dDocName%3DMOFUCM137328%26_a df.ctrl-state%3Dyxwl07irn_137)

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: Published in the e-Portal of the Ministry of Finance.

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 and Word (.doc/.docx) 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 published or not produced, therefore its machine readability cannot be assessed.*

Answer:

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

Source:

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt\\_chitiet?dDocName=UCMTMP121384&\\_adf.ctrl-  
state=i2ppxfkv8\\_813&\\_afrLoop=28837687135399833#!%40%40%3F\\_afrLoop%3D28837687135399833%26dDocName%3DUCMTMP121384%26\\_a  
df.ctrl-state%3Dcbyzoff3h\\_45](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=UCMTMP121384&_adf.ctrl-state=i2ppxfkv8_813&_afrLoop=28837687135399833#!%40%40%3F_afrLoop%3D28837687135399833%26dDocName%3DUCMTMP121384%26_a df.ctrl-state%3Dcbyzoff3h_45)

Comment:

Excel files: [http://www.mof.gov.vn/webcenter/contentattachfile/idcplg?  
dID=129652&dDocName=UCMTMP121383&filename=Uoc%20thuc%20hien%20NSNN%20nam%202017%20\(lan%202\).xls](http://www.mof.gov.vn/webcenter/contentattachfile/idcplg?dID=129652&dDocName=UCMTMP121383&filename=Uoc%20thuc%20hien%20NSNN%20nam%202017%20(lan%202).xls)

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: All data tables are in Excel format, which is machine readable.

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:

The following 2 documents are year end report 2017 (1st and 2nd time) within 6 months

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM120961&_afLoop=27001038341531373#!%40%40%3F_afLoop%3D27001038341531373%26dDocName%3DMOFUCM120961%26_a)

[dDocName=MOFUCM120961&\\_afLoop=27001038341531373#!%40%40%3F\\_afLoop%3D27001038341531373%26dDocName%3DMOFUCM120961%26\\_a](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM120961&_afLoop=27001038341531373#!%40%40%3F_afLoop%3D27001038341531373%26dDocName%3DMOFUCM120961%26_a)

[df.ctrl-state%3Di2ppxfkv8\\_767](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=UCMTMP121384&_afLoop=27001041629054193#!%40%40%3F_afLoop%3D27001041629054193%26dDocName%3DUCMTMP121384%26_a)

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=UCMTMP121384&_afLoop=27001041629054193#!%40%40%3F_afLoop%3D27001041629054193%26dDocName%3DUCMTMP121384%26_a)

[dDocName=UCMTMP121384&\\_afLoop=27001041629054193#!%40%40%3F\\_afLoop%3D27001041629054193%26dDocName%3DUCMTMP121384%26\\_a](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=UCMTMP121384&_afLoop=27001041629054193#!%40%40%3F_afLoop%3D27001041629054193%26dDocName%3DUCMTMP121384%26_a)

[df.ctrl-state%3Di2ppxfkv8\\_813](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=UCMTMP121384&_afLoop=27001041629054193#!%40%40%3F_afLoop%3D27001041629054193%26dDocName%3DUCMTMP121384%26_a)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: The YER is published

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 2018" or "Annual Report 2017 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Ước thực hiện NSNN năm 2018 (lần 1) Report on state budget 2016: Báo cáo quyết toán 2016

Source:

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt\\_chitiet?dDocName=UCMTMP121384&\\_adf.ctrl-state=i2ppxfkv8\\_813&\\_afrLoop=28837687135399833#!%40%40%3F\\_afrLoop%3D28837687135399833%26dDocName%3DUCMTMP121384%26\\_afrLoop%3Dcbzoff3h\\_45](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=UCMTMP121384&_adf.ctrl-state=i2ppxfkv8_813&_afrLoop=28837687135399833#!%40%40%3F_afrLoop%3D28837687135399833%26dDocName%3DUCMTMP121384%26_afrLoop%3Dcbzoff3h_45)

Comment:

Year end report FY2017 (estimated)

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9/slqt\\_chitiet6?dDocName=MOFUCM137328&\\_afrLoop=39538207374989610#!%40%40%3F\\_afrLoop%3D39538207374989610%26dDocName%3DMOFUCM137328%26\\_afrLoop%3Dyxwl0irn\\_137](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9/slqt_chitiet6?dDocName=MOFUCM137328&_afrLoop=39538207374989610#!%40%40%3F_afrLoop%3D39538207374989610%26dDocName%3DMOFUCM137328%26_afrLoop%3Dyxwl0irn_137)

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree

Suggested Answer: Tình hình thực hiện NSNN năm 2017 Đánh giá bổ sung kết quả thực hiện NSNN năm 2017. The 2017 State budget execution assessment The supplementary assessment of 2017 State budget execution.

Researcher Response

The supplementary assessment of 2017 State budget execution often is produced in May the following years to submit to National Assembly, but not posted onto the portal of Ministry of Finance. see [https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9?\\_afrLoop=48684972164815575#!%40%40%3F\\_afrLoop%3D48684972164815575%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_afrLoop%3Dy3jtyinfo\\_229](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9?_afrLoop=48684972164815575#!%40%40%3F_afrLoop%3D48684972164815575%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_afrLoop%3Dy3jtyinfo_229)

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: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

n/a

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion:  
Comments: There is no citizen budget for the YER.

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:  
FY 2016

Source:  
Article 15, Law of State Budget 2015.

Comment:  
The most recent documents available are the Audit Reports from 2017, which include the results of the State Audit of 2016 FY Budgets

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:  
AR for fiscal year 2016 was released on 10 May 2018  
<https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx>

Comment:  
The documents listed are the Audit Report for 2017, and include the Results of the Audit for the State Budget 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:  
10/5/2018

Source:  
The date of the release of state budget audit report was on 10 May 2018.

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:  
Website of state audit office of Vietnam  
Audit report dated 10 May 2018  
<https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx>

Source:  
on 15 June 2018, researcher checked on the website of State Audit and found the proof of audit report of FY2016

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:  
Published on the website of State Audit of Vietnam.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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 and Word (.doc/.docx) 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 published or not produced, therefore its machine readability cannot be assessed.*

Answer:  
c. No

Source:  
The audit report for state budget 2016 is in PDF and Word format.  
<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:

n/a

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:

Audit report 2017: Báo cáo kết quả kiểm toán năm 2017

Source:

Audit report 2017 is for the fiscal year 2016.

1. BÁO CÁO TÓM TẮT BÁO CÁO TỔNG HỢP KẾT QUẢ KIỂM TOÁN NĂM 2017| Summary of audit report 2017
2. BÁO CÁO TỔNG HỢP KẾT QUẢ KIỂM TOÁN NĂM 2017| Comprehensive results of audits 2017
3. DANH MỤC CÁC ĐẦU MỐI, ĐƠN VỊ VÀ DỰ ÁN ĐƯỢC KIỂM TOÁN NĂM 2017| List of audited agencies of 2017
4. KẾT QUẢ KIỂM TOÁN KIẾN NGHỊ GIẢM CHI ĐẦU TƯ NSNN NĂM 2017| Results of audit recommendations of investment capital of 2017
5. KẾT QUẢ KIỂM TOÁN KIẾN NGHỊ GIẢM CHI THƯỜNG XUYÊN NSNN NĂM 2017| Results of audit recommendations of current expenditure of 2017
6. KẾT QUẢ KIỂM TOÁN KIẾN NGHỊ KHÁC NĂM 2017| Results of other audit recommendations of 2017
7. KẾT QUẢ KIỂM TOÁN KIẾN NGHỊ TĂNG THU NSNN NĂM 2017| Results of audit recommendations of revenue increase of 2017
8. QUYẾT TOÁN CÂN ĐỐI NGÂN SÁCH NHÀ NƯỚC NĂM 2016| Audit of Account balance of 2016
9. TỔNG HỢP KẾT QUẢ KIỂM TOÁN NĂM 2017| Summary of audit 2017
10. KIẾN NGHỊ CỦA KTNN ĐỐI VỚI CHÍNH PHỦ, THỦ TƯỚNG CHÍNH PHỦ, BỘ, CƠ QUAN TRUNG ƯƠNG, ĐỊA PHƯƠNG, ĐƠN VỊ TỪ KẾT QUẢ KIỂM TOÁN NĂM| Recommendation of State Audit to Government
11. DANH MỤC VĂN BẢN KTNN KIẾN NGHỊ SỬA ĐỔI, BỔ SUNG HOẶC HỦY BỎ TỪ KẾT QUẢ KIỂM TOÁN NĂM| List of Audit recommendations, or

amendment, or not accepted

12 KIẾN NGHỊ CỦA KTNN VỀ XỬ LÝ TRÁCH NHIỆM TẬP THỂ, CÁ NHÂN LIÊN QUAN ĐẾN CÁC SAI PHẠM ĐƯỢC PHÁT HIỆN TỪ KẾT QUẢ KIỂM TOÁN NĂM| Auditor Recommendations on collective and individuals action on audit findings

13 DANH MỤC CÁC VĂN BẢN ĐÃ ĐƯỢC CÁC CƠ QUAN, ĐƠN VỊ SỬA ĐỔI, BỔ SUNG HOẶC HỦY BỎ THEO KIẾN NGHỊ CỦA KTNN NĂM| List of documents undertaken for revise, add or delete based on audit recommendations

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

n/a

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 they can be used to access budget information.*

Answer:

a. Yes

Source:

<https://www.sav.gov.vn/1-1/trang-chu.sav> (<http://www.sav.gov.vn/1-1/trang-chu.sav>) [https://www.mof.gov.vn/webcenter/portal/btc?\\_afLoop=32563216...](https://www.mof.gov.vn/webcenter/portal/btc?_afLoop=32563216...) ([http://www.mof.gov.vn/webcenter/portal/btc?\\_afLoop=32563216322741504#!%40%40%3F\\_afLoop%3D32563216322741504%26\\_adf.ctrl-state%3D7wl8pyum8\\_4](http://www.mof.gov.vn/webcenter/portal/btc?_afLoop=32563216322741504#!%40%40%3F_afLoop%3D32563216322741504%26_adf.ctrl-state%3D7wl8pyum8_4))  
<https://www.chinhphu.vn/portal/page/portal/chinhphu/trangchu>  
Ministry of Finance's website supplies information about finance – State budget Reference:  
<https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt...> (<https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt...>)? (State Budget)  
<https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/qIn> (<https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/qIn>)? (Bulletin on Public debt)  
<https://mof.gov.vn/webcenter/portal/ttc/r/o/thongcaobaochi> (<http://mof.gov.vn/webcenter/portal/ttc/r/o/thongcaobaochi>)? (Press release)  
<http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/mln...> (<http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/mln2>)? (Q&As on State Budget)  
<http://www.mof.gov.vn/webcenter/portal/btc/r/m/hoidap> (<http://www.mof.gov.vn/webcenter/portal/btc/r/m/hoidap>)? (Q&As on financial policies)  
<http://www.mof.gov.vn/webcenter/portal/btc/r/k/o/vdqhq> (<http://www.mof.gov.vn/webcenter/portal/btc/r/k/o/vdqhq>)? (Concerns of the National Assembly)  
<http://www.mof.gov.vn/webcenter/portal/btc/r/cd/dtvb> (<https://www.mof.gov.vn/webcenter/portal/btc/r/cd/dtvb>)? (Suggestion – Draft)  
<http://chinhphu.vn/portal/page/portal/chinhphu/solieungansac...> (<https://chinhphu.vn/portal/page/portal/chinhphu/solieungansachnhanuoc>) (State Budget data)  
<http://www.gso.gov.vn/default.aspx> (<http://www.gso.gov.vn/default.aspx>)? <https://gdt.gov.vn> (<http://gdt.gov.vn>)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

*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 revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain 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:

Enacted Budget 2019 ([http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt\\_chitiet?dDocName=MOFUCM142934&\\_afLoop=25086686609997599#!%40%40%3F\\_afLoop%3D25086686609997599%26dDocName%3DMOFUCM142934%26\\_adf.ctrl-state%3Dpkrij0aijv\\_132](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM142934&_afLoop=25086686609997599#!%40%40%3F_afLoop%3D25086686609997599%26dDocName%3DMOFUCM142934%26_adf.ctrl-state%3Dpkrij0aijv_132))

Executive's Budget Proposal 2019 ([http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt/bcnsnnhn9?\\_afLoop=25086734015333613#!%40%40%3F\\_afLoop%3D25086734015333613%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3D4ujugdjaw\\_95](http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt/bcnsnnhn9?_afLoop=25086734015333613#!%40%40%3F_afLoop%3D25086734015333613%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D4ujugdjaw_95))

Report of state budget for the first 6 months in 2018 ([http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt/slqt9/slqt\\_chitiet6?dDocName=UCMTMP127192&\\_afLoop=25086780485018624](http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt/slqt9/slqt_chitiet6?dDocName=UCMTMP127192&_afLoop=25086780485018624))

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

GQ-1c. On these websites/portals, can consolidated revenue and/or expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

Answer:

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

Source:

[http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/sltn?](http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/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)

[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/slnsn/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>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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:

General Statistics Office of Vietnam (GSO)'S website allows for the selection of annual State budget revenue/expenditure indicators and the user can choose the type of chart (column, line...) to display (

<http://gso.gov.vn/default.aspx?tabid=715>)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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://www.kenyalaw.org/lex/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:

The State Budget Law, 2015. Article 15,16 on making public of State budget (contents, forms, time to publish...) and supervision of State budget by

the public Reference: <http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethon...>  
([http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=1&mode=detail&document\\_id=180627](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&mode=detail&document_id=180627)) Law on Tax Administration,  
2006 <http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethon...> ([http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=1&mode=detail&document\\_id=29975](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&mode=detail&document_id=29975)) Law on Value-added tax, 2008 <http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethon...>  
([http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=1&mode=detail&document\\_id=70797](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&mode=detail&document_id=70797)) Law on Corporate Income Tax, 2003 <http://www.chinhphu.vn/portal/page/portal/chinhphu/hethongva...>  
([http://www.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=1&mode=detail&document\\_id=93624](http://www.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&mode=detail&document_id=93624)) Law on Personal Income Tax, 2007 <http://www.moit.gov.vn/vn/Pages/VanBanDieuHanh.aspx?TypeVB=1...> (<http://www.moit.gov.vn/vn/Pages/VanBanDieuHanh.aspx?TypeVB=1&vID=8553>) Law on Excise Tax, 2008  
<http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethon...> ([http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=1&mode=detail&document\\_id=81144](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&mode=detail&document_id=81144)) Law on Bidding, 2013 <http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethon...>  
([http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=1&mode=detail&document\\_id=171415](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&mode=detail&document_id=171415)) Law on State Audit, 2015  
<http://www.chinhphu.vn/portal/page/portal/chinhphu/hethongva...> ([http://www.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=1&\\_page=1&mode=detail&document\\_id=180628](http://www.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&_page=1&mode=detail&document_id=180628)) Law on Public Debt Management, 2009  
<http://www.chinhphu.vn/portal/page/portal/chinhphu/hethongva...> ([http://www.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=1&mode=detail&document\\_id=91027](http://www.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&mode=detail&document_id=91027)) Law on Accounting, 2015 <http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethon...>  
([http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=1&mode=detail&document\\_id=183198](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&mode=detail&document_id=183198)) Law on Social Insurance, 2014  
<http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethon...> ([http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=1&mode=detail&document\\_id=178127](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&mode=detail&document_id=178127)) Law on Health insurance, 2008 <http://www.chinhphu.vn/portal/page/portal/chinhphu/hethongva...>  
([http://www.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?mode=detail&document\\_id=81142](http://www.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?mode=detail&document_id=81142)) Law on Enterprises, 2014  
<http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethon...> ([http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=1&mode=detail&document\\_id=178115](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&mode=detail&document_id=178115)) Law on Public Investment, 2014 <http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethon...>  
([http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?mode=detail&document\\_id=175353](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?mode=detail&document_id=175353))

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Q3-3. Are there additional laws 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.ncess.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:  
State Budget Law, 2015 (Article 15,16) <http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethon...>  
([http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=1&mode=detail&document\\_id=180627](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&mode=detail&document_id=180627)) Law on Public Debt Management, 2009 <http://www.chinhphu.vn/portal/page/portal/chinhphu/hethongva...>  
([http://www.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=1&mode=detail&document\\_id=91027](http://www.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&mode=detail&document_id=91027)) Law on Bidding, 2013  
<http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethon...> ([http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=1&mode=detail&document\\_id=171415](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&mode=detail&document_id=171415)) Law on management and use of State property, 2008  
<http://www.chinhphu.vn/portal/page/portal/chinhphu/hethongva...> ([http://www.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?mode=detail&document\\_id=70798](http://www.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?mode=detail&document_id=70798)) Law on State Audit, 2015 (Article 50,51) <http://www.chinhphu.vn/portal/page/portal/chinhphu/hethongva...>  
([http://www.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=1&\\_page=1&mode=detail&document\\_id=180628](http://www.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&_page=1&mode=detail&document_id=180628)) Law on Public Investment, 2014 <http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethon...>  
([http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?mode=detail&document\\_id=175353](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?mode=detail&document_id=175353)) Law on Anti-corruption, 2005  
[http://moj.gov.vn/vbpq/lists/vn%20bn%20php%20lut/view\\_detail...](http://moj.gov.vn/vbpq/lists/vn%20bn%20php%20lut/view_detail...) ([http://moj.gov.vn/vbpq/lists/vn%20bn%20php%20lut/view\\_detail.aspx?itemid=16890](http://moj.gov.vn/vbpq/lists/vn%20bn%20php%20lut/view_detail.aspx?itemid=16890)) Law on thrift practice and waste combat, 2013 <http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethon...>  
([http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=1&mode=detail&document\\_id=171416](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&mode=detail&document_id=171416)) Ordinance on exercise of democracy in communes, wards and townships, 2007 [http://moj.gov.vn/vbpq/lists/vn%20bn%20php%20lut/view\\_detail...](http://moj.gov.vn/vbpq/lists/vn%20bn%20php%20lut/view_detail...)  
([http://moj.gov.vn/vbpq/lists/vn%20bn%20php%20lut/view\\_detail.aspx?itemid=14118](http://moj.gov.vn/vbpq/lists/vn%20bn%20php%20lut/view_detail.aspx?itemid=14118))  
Law regulating access to information: [http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=1&\\_page=1&mode=detail&document\\_id=184568](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&_page=1&mode=detail&document_id=184568)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Some replacing Law, including: The Public Debt Management Law, 2017

[http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=1&mode=detail&document\\_id=192337](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&mode=detail&document_id=192337) The Law on Public Asset Management and Use, 2017 [http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=1&page=1&mode=detail&document\\_id=190302](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&page=1&mode=detail&document_id=190302) The Public Investment Law, 2019 <http://vbqpl.mpi.gov.vn/Pages/default.aspx?itemId=dabe53ea-dc03-4a57-83a0-f482f8de16c3&list=documentDetail> The Anti-corruption Law, 2018 [file:///M:/2018\\_1137%20+%201138\\_36-2018-QH14.%20\(2\).pdf](file:///M:/2018_1137%20+%201138_36-2018-QH14.%20(2).pdf)

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:

1. Phu luc So lieu du toan NSNN nam 2019 Chinh phu trinh Quoc hoi.xlsx

2. Du toan NSNN nam 2019 Chinh phu trinh Quoc hoi.docx

Sheet 7 and 9

[http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach\\_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&\\_adf.ctrl-state=85g4sp9i9\\_376&\\_afLoop=28928180757565016#!%40%40%3F\\_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Dcm46bagvw\\_4](http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=85g4sp9i9_376&_afLoop=28928180757565016#!%40%40%3F_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dcm46bagvw_4)

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:

Phu luc So lieu du toan NSNN nam 2019 Chinh phu trinh Quoc hoi.xlsx

[http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach\\_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&\\_adf.ctrl-state=85g4sp9i9\\_376&\\_afLoop=28928180757565016#!%40%40%3F\\_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Dcm46bagvw\\_4](http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=85g4sp9i9_376&_afLoop=28928180757565016#!%40%40%3F_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dcm46bagvw_4)

Comment:

Sheet 06 shows expenditures by function, but only for part of the recurrent budget (25% of the overall central budget funding, and 55% of total recurrent expenditure).

Sheet 06 shows 11 functional categories 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
- Social security spending
- Expenditure on salary reform and streamlining

Sheet 09 also shows the distribution of functions by ministry, with the functional totals accounting for 65% of the total central 2019 budget, by 10 categories (all of Sheet 06, but without expenditures on salary reforms and streamlining).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: In Table 06 of the 2019 State budget proposal submitted by the Government to the National Assembly, recurrent expenditures are classified by 11 functions (education and training, health, science and technology, culture and information, sports and athletics, administration....)

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:

Phụ lục số liệu Dự toán NNNN năm 2019 trình Quốc Hội

Expenditure by Functional classifications

[http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=85g4sp9i9_376&_afLoop=28928180757565016#!%40%40%3F_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dcm46bagvw_)

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Comment:

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

This classification does not show key COFOG categories including: Defense, Housing and Public Order and Safety. And COFOG doesn't have a category for Science and Technology.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The IMF experts assisting Vietnam to map budget data to GFS format already recognized that the functional classification of expenditures in Vietnam is compatible to COFOG. Some functions are not publicly disclosed (national defense, social order and safety) for State confidentiality reasons. The function of science and technology of Vietnam is reflected in level 2 of COFOG (research & development - R&D)

Researcher Response

agree with classification compatible with COFOG.

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.*

*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:

Sheet 5, 6 Data file

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn\\_chitiet2?dDocName=MOFUCM137352&\\_adf.ctrl-state=329mtsicp\\_9&\\_afLoop=31552580494445069#!%40%40%3F\\_afLoop%3D31552580494445069%26dDocName%3DMOFUCM137352%26\\_adf.ctrl-state%3Dx0dxoazcl\\_101](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/bcnsnnhn9/bcnsnnhn_chitiet2?dDocName=MOFUCM137352&_adf.ctrl-state=329mtsicp_9&_afLoop=31552580494445069#!%40%40%3F_afLoop%3D31552580494445069%26dDocName%3DMOFUCM137352%26_adf.ctrl-state%3Dx0dxoazcl_101)

Comment:

Sheet 6 of Phụ lục số liệu Dự toán NNNN năm 2019 trình Quốc Hội

- Investment Capital

- Pay for loan/borrowing

- Payback for aid

- Current expenditures including regular activities (which covers salaries, goods and services, professional expenses) and breakouts for training and education, and spending on science and technology, as well as spending on salary reforms

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:**

Sheet 6 of Phụ lục số liệu Dự toán NNNN năm 2019 trình Quốc Hội  
Expenditure by economic classification shows

- Investment Capital
- Pay for loan/borrowing
- Payback for aid
- Current expenditures including all items

(This does not show compensation of employees, however, which is required for GFS compatibility)

**Comment:**

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/bcnsnnh9/bcnsnnh\\_chitiet2?dDocName=MOFUCM137352&\\_adf.ctrl-state=329mtsicp\\_9&\\_afLoop=31552580494445069#!%40%40%3F\\_afLoop%3D31552580494445069%26dDocName%3DMOFUCM137352%26\\_adf.ctrl-state%3Dx0dxoazcl\\_101](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/bcnsnnh9/bcnsnnh_chitiet2?dDocName=MOFUCM137352&_adf.ctrl-state=329mtsicp_9&_afLoop=31552580494445069#!%40%40%3F_afLoop%3D31552580494445069%26dDocName%3DMOFUCM137352%26_adf.ctrl-state%3Dx0dxoazcl_101)

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: The economic classification of Vietnam budget expenditures (table 6 - published State budget proposal to the National Assembly) only reflects high level classification of international standards (GFS), and still lacks of detailed economic classification (e.g. lack of detailed information on salary and wages, use of goods and services...).

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*



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:  
None of the above

Source:  
High-level expenditure information is presented on Sheet 02 only by BY and BY-1, not a multi-year period.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:  
High-level expenditure information is presented on Sheet 02 only by BY and BY-1, not a multi-year period.

Comment:  
[http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach\\_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&\\_adf.ctrl-state=85g4sp9i9\\_376&\\_afLoop=28928180757565016#!%40%40%3F\\_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Dcm46bagvw\\_4i](http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=85g4sp9i9_376&_afLoop=28928180757565016#!%40%40%3F_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dcm46bagvw_4i)

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:

Phụ lục số liệu Dự toán NNNN năm 2019 trình Quốc Hội  
Sheet 03

[http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach\\_chitiet?  
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state=85g4sp9i9\\_376&\\_afLoop=28928180757565016#!%40%40%3F\\_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Dcm46bagvw\\_4](http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=85g4sp9i9_376&_afLoop=28928180757565016#!%40%40%3F_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dcm46bagvw_4)

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

Comment:

For details on individual sources, see 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 are no 'other' categories, which justifies an A score.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: Individual sources of tax revenue accounting for all tax revenue are presented. The 2019 State budget proposal presented by the Government to the National Assembly contains table 04. The State budget revenue estimates by tax types present individual sources of tax revenue (corporate income tax, value added tax, import and export duties, personal income tax...), accounting for all tax revenue

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:**

b. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

**Source:**

Sheet 03: Phụ lục số liệu Dự toán NNNN năm 2019 trình Quốc Hội

[http://www.mof.gov.vn/webcenter/portal/mtttc/r/m/ptcabach/ptcabach\\_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&.adf.ctrl-state=85g4sp9i9\\_376&.afLoop=28928180757565016#!%40%40%3F\\_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26.adf.ctrl-state%3Dcm46bagvw\\_4](http://www.mof.gov.vn/webcenter/portal/mtttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&.adf.ctrl-state=85g4sp9i9_376&.afLoop=28928180757565016#!%40%40%3F_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26.adf.ctrl-state%3Dcm46bagvw_4)

**Comment:**

Sheet 03: Phụ lục số liệu Dự toán NNNN năm 2019 trình Quốc Hội

All non-tax revenues:

Thu nội địa

Thu từ khu vực doanh nghiệp nhà nước

Thu từ khu vực doanh nghiệp có vốn đầu tư nước ngoài

Thu từ khu vực kinh tế ngoài quốc doanh

Thuế thu nhập cá nhân

Thuế bảo vệ môi trường

Các loại phí, lệ phí

Thu tiền cấp quyền khai thác khoáng sản, tài nguyên nước

Thu khác ngân sách

Thu từ dầu thô

Thu viện trợ

Other revenues are about 8% of total revenues - therefore this score is B.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

b. No, multi-year estimates of revenue are not presented by category.

Source:

Sheet 3 and Sheet 04: Phụ lục số liệu Dự toán NNNN năm 2019 trình Quốc Hội

[http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=85g4sp9i9_376&_afLoop=28928180757565016#!%40%40%3F_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dcm46bagvw_4)

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No multiple year figures

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The 2019 State budget proposal presented by the Government to the National Assembly has Table 03. State budget revenue estimates by individual sectors, which present revenues for 2018 (estimated actual) and 2019 (budget estimates). According with IBP criteria, there should be at least 02 years in addition to the budget year (the 2019 budget year should present the revenue of years 2019, 2020, 2021) to be considered multi-year revenue presentation by sectors.

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:

d. No, multi-year estimates for individual sources of revenue are not presented.

Source:

Sheet 3: Phụ lục số liệu Dự toán NNNN năm 2019 trình Quốc Hội

[http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=85g4sp9i9_376&_afLoop=28928180757565016#!%40%40%3F_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dcm46bagvw_4)

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No multiple year for sources of revenue

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: No multi-year presentation of individual sources of revenue is made.

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.*

*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:**

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**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

Total debt (public debt and government debt) is presented as a percentage of GDP in the narrative p. 5 (see Point 4 - 61.3% of GDP), and that nominal GDP is also shown (See Point 2.2 – 6.17 million VND).

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

Source:

Sheet 1: Phụ lục số liệu Dự toán NNNN năm 2019 trình Quốc Hội

[http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach\\_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&\\_adf.ctrl-state=85g4sp9i9\\_376&\\_afLoop=28928180757565016#!%40%40%3F\\_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Dcm46bagvw\\_4](http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=85g4sp9i9_376&_afLoop=28928180757565016#!%40%40%3F_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dcm46bagvw_4)

Comment:

Total debt (public debt and government debt) is presented as a percentage of GDP in the narrative (see Point 4 - 61.3% of GDP), and that nominal GDP is also shown (See Point 2.2 -- 6.17 million VND).

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/qln/qln\\_chitiet?dDocName=MOFUCM084850&\\_adf.ctrl-state=116k0lq5uc\\_92&\\_afLoop=28931086235779949#!%40%40%3F\\_afLoop%3D28931086235779949%26dDocName%3DMOFUCM084850%26\\_adf.ctrl-state%3Dwrln2kili\\_37](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/qln/qln_chitiet?dDocName=MOFUCM084850&_adf.ctrl-state=116k0lq5uc_92&_afLoop=28931086235779949#!%40%40%3F_afLoop%3D28931086235779949%26dDocName%3DMOFUCM084850%26_adf.ctrl-state%3Dwrln2kili_37)

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:

In the budget proposal narrative:

page 5:

- GDP is estimated 6.17 millions of trillions dongs. (page 4)

- Public Debt is 61.3% of GDP including Government Debt of 52.2% and national debt to foreign. of 49.9% GDP

See: file on Du toan NSNN nam 2019 Chinh phu trinh Quoc hoi.docx

[http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=85g4sp9i9_376&_afLoop=28928180757565016#!%40%40%3F_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dcm46bagvw_4)

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Comment:

Page 5: in Vietnamese

Bộ chỉ NSNN năm 2019 là 222 nghìn tỷ đồng, bằng khoảng 3,6%GDP.

Đến hết năm 2019, dự kiến nợ công bằng khoảng 61,3%GDP, nợ Chính phủ bằng khoảng 52,2%GDP, nợ nước ngoài quốc gia bằng khoảng 49,9%GDP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Core information (including interest rates on the debt instruments; maturity profile of the debt.....) as required by IBP for the budget year is neither presented in the executive budget proposal nor in supporting documents for the budget year BY. However, such core information is reported by the Ministry of Finance to the Prime Minister in the 2019 annual debt borrowing and repayment plan and the 03-year debt management program over 2019-2021, which was approved by the Prime Minister in his Decision No. 952/QĐ-TTg, dated July 29, 2019 (already published in websites).

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 presented in the Executive's Budget Proposal:

Answer:

Whether the debt is domestic or external

Source:

see Q14a

Comment:

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.)"



See: file on Du toan NSNN nam 2019 Chinh phu trinh Quoc hoi.docx  
[http://www.mof.gov.vn/webcenter/portal/mtttc/r/m/ptcabach/ptcabach\\_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&\\_adf.ctrl-state=85g4sp9i9\\_376&\\_afLoop=28928180757565016#!%40%40%3F\\_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Dcm46bagvw\\_4](http://www.mof.gov.vn/webcenter/portal/mtttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=85g4sp9i9_376&_afLoop=28928180757565016#!%40%40%3F_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dcm46bagvw_4)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: Beyond core elements: economic growth rate, crude oil price

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:

only real GDP and oil price are presented

See page 5 of EBP narrative documents

[http://www.mof.gov.vn/webcenter/portal/mtttc/r/m/ptcabach/ptcabach\\_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&\\_adf.ctrl-state=85g4sp9i9\\_376&\\_afLoop=28928180757565016#!%40%40%3F\\_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Dcm46bagvw\\_4](http://www.mof.gov.vn/webcenter/portal/mtttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=85g4sp9i9_376&_afLoop=28928180757565016#!%40%40%3F_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dcm46bagvw_4)

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Comment:

While the macroeconomic is forecasted there is no analysis of how changes in the forecast would affect the fiscal estimates.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:**

page 5 of narrative EBP 2019

[http://www.mof.gov.vn/webcenter/portal/mttc/r/m/pthcabach/pthcabach\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/mttc/r/m/pthcabach/pthcabach_chitiet?)

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**Comment:**

định hướng bố trí dự toán chi NSNN năm 2019 như sau:

Thứ nhất, tăng tỷ trọng chi ĐTPT trong tổng chi NSNN, ưu tiên bố trí các nhiệm vụ quan trọng, các chính sách an sinh xã hội đã ban hành; triệt để tiết kiệm chi thường xuyên gắn với yêu cầu thực hiện tinh gọn bộ máy, tinh giản biên chế, đổi mới đơn vị sự nghiệp công.

Thứ hai, bố trí chi trả lãi đầy đủ, đúng hạn. Quản lý chặt chẽ các khoản vay, đảm bảo an ninh tài chính quốc gia.

Thứ ba, bố trí chi thực hiện cải cách tiền lương theo phương án từ 01 tháng 7 năm 2019 điều chỉnh mức lương cơ sở từ 1,39 triệu đồng/tháng lên 1,49 triệu đồng/tháng, lương hưu và trợ cấp ưu đãi người có công tăng tương ứng.

Thứ tư, bố trí chi dự phòng, dự trữ quốc gia theo quy định để đảm bảo xử lý kịp thời các nhiệm vụ cấp bách, phát sinh trong năm.

Với mức thu và bội chi NSNN như trên, dự kiến tổng chi cân đối NSNN năm 2019 là 1.633,3 nghìn tỷ đồng, tăng 7,2% so dự toán năm 2018

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

page 5:

Foot note on policy to revenue:

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Comment:

Trên cơ sở đánh giá thu NSNN năm 2018, dự kiến các chỉ tiêu vĩ mô năm 2019, đồng thời có tính đến yếu tố tác động điều chỉnh chính sách thu , dự toán tổng thu cân đối NSNN năm 2019 khoảng 1.411,3 nghìn tỷ đồng, tăng 3,9% so ước thực hiện năm 2018. Tỷ lệ huy động vào NSNN khoảng 23%GDP, trong đó từ thuế, phí khoảng 20%GDP

"Điều chỉnh thuế suất thuế tiêu thụ đặc biệt (từ 01 tháng 01 năm 2019) đối với thuốc lá điếu, xì gà và các chế phẩm khác từ cây thuốc lá tăng từ 70% lên 75%; điều chỉnh tỷ lệ lãi dầu khí nước chủ nhà để lại cho Tập đoàn Dầu khí từ 28% lên 32% và thực hiện đưa vào cân đối ngân sách; cắt giảm thuế suất thuế nhập khẩu theo các Hiệp định thương mại tự do; điều chỉnh tăng mức thuế suất bảo vệ môi trường từ ngày 01 tháng 01 năm 2019 trong khung đã được Quốc hội quyết định và điều chỉnh giá khí trong bao tiêu theo giá thị trường bán cho sản xuất điện."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Phụ lục số liệu Dự toán NNNN năm 2019 trình Quốc Hội

Only by expenditures for economic classifications show expenditures for 2018 (BY-1):

Sheet 1,2

[http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach\\_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&\\_adf.ctrl-state=85g4sp9i9\\_376&\\_afLoop=28928180757565016#!%40%40%3F\\_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Dcm46bagvw\\_4](http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=85g4sp9i9_376&_afLoop=28928180757565016#!%40%40%3F_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dcm46bagvw_4)

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

Comments: Phụ lục số liệu Dự toán NNN năm 2019 trình Quốc Hội Expenditure estimates for 2018 (BY - 1) are presented by economic classifications in sheets 1,2 and by functional classification in sheets 3,4. See the link below:

[http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach\\_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&\\_adf.ctrl-state=85g4sp9i9\\_376&\\_afLoop=28928180757565016#!%40%40%3F\\_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Dcm46bagvw\\_4](http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=85g4sp9i9_376&_afLoop=28928180757565016#!%40%40%3F_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dcm46bagvw_4)

Government Reviewer

Opinion: Agree

Comments: The expenditure estimates for 2018 are only presented in economic classification (capital expenditure, interest payment, recurrent expenditure, external grants) - in table 1, table 3 attached to the 2019 budget proposal.

Researcher Response

agree with Government review

IBP Comment

The researcher and government reviewer's response is confirmed. Classifications in Sheets 3, 4 pertain to revenues, not the functional classification of expenditure. As only the economic classification is shown for BY-1, the score of C is correct.

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 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-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:

Programs are not presented in the EBP

Comment:

[http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach\\_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&\\_adf.ctrl-state=85g4sp9i9\\_376&\\_afLoop=28928180757565016#!%40%40%3F\\_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Dcm46bagvw\\_4](http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=85g4sp9i9_376&_afLoop=28928180757565016#!%40%40%3F_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dcm46bagvw_4)

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:

Phụ lục số liệu Dự toán NNNN năm 2019 trình Quốc Hội

Sheet 1 shows two columns for all figures - one for the original estimates for 2018, and one with updated estimates for 2018, for both total revenue and total expenditures.

[http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach\\_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&\\_adf.ctrl-state=85g4sp9i9\\_376&\\_afLoop=28928180757565016#!%40%40%3F\\_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Dcm46bagvw\\_4](http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=85g4sp9i9_376&_afLoop=28928180757565016#!%40%40%3F_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dcm46bagvw_4)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Annexes to the 2019 budget proposal present the estimates for 2018 and estimated actual for 2018 (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:

only total expenditures for BY-1, BY-2 are presented  
(see page 8 of Narrative EBP 2019)

https://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach\_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&\_adf.ctrl-state=ejivxysou\_45&\_afLoop=70380734165215597#%40%3F\_afLoop%3D70380734165215597%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26\_adf.ctrl-state%3Dajq5fhez8\_4

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:  
n..a  
only total expenditures for BY-1, BY-2 are presented - however BY-2 is as a percentage of GDP, without the nominal GDP presented (see page 8 of Narrative EBP 2019)

Comment:  
page 8:  
Nhiệm vụ chi đảm bảo dự toán đề ra. Tổng chi các năm 2016-2018 ước bằng 54-55% kế hoạch 5 năm. Trong điều hành, đã bám sát dự toán (năm 2016 tăng 1,7% so với dự toán; năm 2017 tăng 5,13% so dự toán; năm 2018 tăng 2,6% so dự toán).  
Bội chi NSNN giảm dần, năm 2016 là 5,52%GDP (tính theo quy định của Luật NSNN năm 2015 là 5,12%GDP), năm 2017 là 3,48%, năm 2018 dự kiến 3,67%GDP.  
Nhờ công tác chỉ đạo kiểm soát chặt chẽ bội chi và nợ công, tỷ lệ nợ công đã giảm từ mức 63,7% cuối năm 2016 xuống còn 61,4% cuối năm 2017; năm 2018 đánh giá khoảng 61,4%GDP

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 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-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:

Expenditures are not presented by program in the EBP

[https://www.mof.gov.vn/webcenter/portal/mtttc/r/m/ptcabach/ptcabach\\_chitiet?](https://www.mof.gov.vn/webcenter/portal/mtttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=ejivxysou_45&_afLoop=70380734165215597#!%40%40%3F_afLoop%3D70380734165215597%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dajq5fhez8_4)

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Comment:

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:

There is part on 3 years medium term expenditure, including total expenditures outcome of 2016-2018 and 2019-2021  
File Du toan NSNN nam 2019 Chinh phu trinh Quoc hoi.docx' page 8, 3 (see comments below)

[http://www.mof.gov.vn/webcenter/portal/mtttc/r/m/ptcabach/ptcabach\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/mtttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=85g4sp9i9_376&_afLoop=28928180757565016#!%40%40%3F_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dcm46bagvw_4)

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Comment:

Ref. narrative Budget proposal 2019: [http://www.mof.gov.vn/webcenter/portal/mtttc/r/m/ptcabach/ptcabach\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/mtttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=85g4sp9i9_376&_afLoop=28928180757565016#!%40%40%3F_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dcm46bagvw_4)

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page 8:

Tổng chi các năm 2016-2018 ước bằng 54-55% kế hoạch 5 năm. Trong điều hành, đã bám sát dự toán (năm 2016 tăng 1,7% so với dự toán; năm 2017 tăng 5,13% so dự toán; năm 2018 tăng 2,6% so dự toán).

page 1: above ref. DỰ TOÁN NGÂN SÁCH NHÀ NƯỚC NĂM 2019  
CHÍNH PHỦ TRÌNH QUỐC HỘI

page 6: dự kiến tổng chi cân đối NSNN năm 2019 là 1.633,3 nghìn tỷ đồng, tăng 7,2% so dự toán năm 2018;

Page 8: expenditure of BY-3 (2016-2018)

b) Về chi NSNN

Nhiệm vụ chi đảm bảo dự toán để ra. Tổng chi các năm 2016-2018 ước bằng 54-55% kế hoạch 5 năm. Trong điều hành, đã bám sát dự toán (năm 2016 tăng 1,7% so với dự toán; năm 2017 tăng 5,13% so dự toán; năm 2018 tăng 2,6% so dự toán).

page 8 - forecast for 3 years:

" b) Về chi NSNN

Nhiệm vụ chi đảm bảo dự toán để ra. Tổng chi các năm 2016-2018 ước bằng 54-55% kế hoạch 5 năm. Trong điều hành, đã bám sát dự toán

(năm 2016 tăng 1,7% so với dự toán; năm 2017 tăng 5,13% so dự toán; năm 2018 tăng 2,6% so dự toán)."

page 9" b) Về chi NSNN: Dự toán chi NSNN giai đoạn 3 năm tới khoảng 5,2-5,3 triệu tỷ đồng. Trong đó, tỷ trọng chi ĐTPT đạt trên 26% tổng chi NSNN, tỷ trọng chi thường xuyên giảm dần, đến năm 2021 còn khoảng 63,5% tổng chi NSNN; tiếp tục thực hiện cải cách tiền lương theo lộ trình."

Executive budget proposal of budget 2019: Data sheet (excel)

[https://www.mof.gov.vn/webcenter/portal/mtttc/r/m/ptcabach/ptcabach\\_chitiet?](https://www.mof.gov.vn/webcenter/portal/mtttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=cm46bagvw_4&_afLoop=73468075255422870#!%40%40%3F_afLoop%3D73468075255422870%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dzqh3fx1nc_4)

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sheet 1; show BY-1 and all expenditures compared with BY.

Since figures for 2019 are presented as values and percentages of GDP and the equivalent nominal GDP presented, this question scores b

IBP Comment: The information presented in the budget does not appear to show expenditures for BY-2 or BY-3 (2017 and 2016). Information is provided as year-on-year changes or as an aggregate value for multiple years, but not the individual years, therefore as there is no information on expenditures within each of these years as required for this question, based on OBS methodology, this question is assigned a score of D, pending further comment.

Peer Reviewer

Opinion: Agree

Comments: In the Executive's Budget Proposal or any supporting budget documentation for BY 2019, it shows only the total actual expenditure of 2016-2018 and 2019-2021 (no detailed expenditure data) in the Section on 3 years medium term expenditure as researcher mentioned; it shows the budget performance estimates for 2018 (BY-1) but it does not show all actual expenditure data of 2017 (BY-2) and 2016 (BY-3)

Government Reviewer

Opinion: Agree

Comments: The 2019 budget proposal only present the actual outturns for 2019 (BY-1). Although the 2019 budget proposal contains information on the 03-year financial - State budget plan over 2019-2021, which also presents the actual outturns for 2016-2018, the information only present outturns in 2017, 2016 for comparison to the previous year, without detailed expenditure data for each year, hence no actual outturns for BY-2 and BY-3 are 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:

Sheet 01 and 03 shows revised estimate values for 2018 (BY-1) for revenues, including tax and non-tax, as well as oil and non-oil

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[593%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Dcm46bagvw\\_4](http://www.mof.gov.vn/webcenter/portal/mtttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=85g4sp9i9_376&_afLoop=28928180757565016#!%40%40%3F_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dcm46bagvw_4)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Annex to the 2019 budget proposal (table 1 and table 3) present individual sources of revenue for budget year 2018 (BY-1)

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:**

Sheet 03 presents individual sources of revenues. Only 1.9% of total revenues are in 'other' categories, qualifying for an A score.

Sheet: DỰ TOÁN THU NGÂN SÁCH NHÀ NƯỚC THEO LĨNH VỰC NĂM 2019

Phụ lục số liệu Dự toán NNNN năm 2019 trình Quốc Hội

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**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The 2019 budget proposal presents individual sources of revenues accounting for all revenue for 2018 (table 03 - only 1.9% of total revenue in row others).

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:**

Sheets 01 and 03 show Revenues for 2018 as "ƯỚC THỰC HIỆN NĂM" or revised estimates for 2018.

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[http://www.mof.gov.vn/webcenter/portal/mttc/i/m/ptcabach/ptcabach\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/mttc/i/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=85g4sp9i9_376&_afLoop=28928180757565016#!%40%40%3F_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dcm46bagvw_4)

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**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The 2019 budget proposal presents estimated actual for 2018 (BY-1) in comparison with the original estimates (2018 estimates) in table

1 and table 2 - annexes to the budget proposal.

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:

No revenues in the narrative or tables are provided for 2017 (BY-2)

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Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The 2019 budget proposal does not present individual sources of revenues for year 2017 (BY-2).

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:

No revenues in the narrative or tables are provided for 2017 (BY-2)

[https://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach\\_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&\\_adf.ctrl-state=ejivxysou\\_45&\\_afLoop=70380734165215597#!%40%40%3F\\_afLoop%3D70380734165215597%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Dajq5fhez8\\_4](https://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=ejivxysou_45&_afLoop=70380734165215597#!%40%40%3F_afLoop%3D70380734165215597%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dajq5fhez8_4)

Comment:

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:**

Sheet 1,2,3 Phụ lục số liệu Dự toán NNNN năm 2019 trình Quốc Hội  
Present the actual outcome of revenue of BY-1 only, not BY-2 or prior years

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**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: The 2019 budget proposal only presents actual outturns for 2018 - the year before the budget year (BY-1).

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.

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:

Phụ lục số liệu Dự toán NNNN năm 2019 trình Quốc Hội

Sheet 1 shows for 2018 (BY-1):

Interest payments on the debt for the budget year: Chi trả nợ lãi

Net new borrowing (State budget deficit): Bộ chi ngân sách nhà nước

Information missing is total debt and composition of the debt for 2018.

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Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for government debt.

Comments: According with the 2017 Public Debt Management Law, the core information as defined by IBP is presented in the Debt Bulletin Volume 7 (published in the e-Portal of the Ministry of Finance and in paper publication).

IBP Comment

Thank you for the government reviewers comment. We believe that you are referring to the documents in this link:

[https://www.mof.gov.vn/webcenter/portal/mof/r/lvtc/quanlynnotcdn?](https://www.mof.gov.vn/webcenter/portal/mof/r/lvtc/quanlynnotcdn?_afLoop=46779166994798898#!%40%40%3F_afLoop%3D46779166994798898%26centerWidth%3D670px%26leftWidth%3D286px%26rightWidth%3D0%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dhdxr8e4lv_4)

[\\_afLoop=46779166994798898#!%40%40%3F\\_afLoop%3D46779166994798898%26centerWidth%3D670px%26leftWidth%3D286px%26rightWidth%3D0%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Dhdxr8e4lv\\_4](https://www.mof.gov.vn/webcenter/portal/mof/r/lvtc/quanlynnotcdn?_afLoop=46779166994798898#!%40%40%3F_afLoop%3D46779166994798898%26centerWidth%3D670px%26leftWidth%3D286px%26rightWidth%3D0%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dhdxr8e4lv_4) However, the Debt Bulletin Volume 7 is published on December 21, 2018, which is after the budget was approved on November 9, 2018, and therefore cannot be considered part of the EBP supporting documents. The researcher's response of C is confirmed.

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 debt 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:

Figures of Only BY-1 and BY are presented

[http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=85g4sp9i9_376&_afLoop=28928180757565016#!%40%40%3F_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dcm46bagvw_4)

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Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Two years prior to the budget year (BY-2).

Comments: In the State budget proposal, item "State budget actual outturn for 2016-2018" presents public debt data, Government debt data for 2016 and 2017. "Thanks to strict control of budget deficit and public debt, the public debt ratio was reduced from 63.7% end of 2016 to 61.4% as of end of 2017; and is estimated to be about 61.4% of GDP for 2018". The year 2017 is the most recent in the two years prior to the budget year that has debt data reported.

Researcher Response

Agreed with the Government. In narrative report of budget proposal, it mentions the public debt of 2016,2017 and estimate of 2018 " Nhờ công tác chỉ đạo kiểm soát chặt chẽ bội chi và nợ công, tỷ lệ nợ công đã giảm từ mức 63,7% cuối năm 2016 xuống còn 61,4% cuối năm 2017; năm 2018 đánh giá khoảng 61,4%GDP. " (page 8) " Dự kiến đến ngày 31 tháng 12 năm 2018, dư nợ công bằng khoảng 61,4%GDP, dư nợ Chính phủ bằng khoảng 52,1%GDP, dư nợ nước ngoài của quốc gia bằng khoảng 49,7%GDP, trong phạm vi cho phép" (page3) see on Budget proposal 2019 [https://www.mof.gov.vn/webcenter/portal/mtttc/r/m/ptcabach/ptcabach\\_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&\\_adf.ctrl-state=cm46bagvw\\_4&\\_afLoop=48685360753287899#!%40%40%3F\\_afLoop%3D48685360753287899%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Dyt3jtynfo\\_270](https://www.mof.gov.vn/webcenter/portal/mtttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=cm46bagvw_4&_afLoop=48685360753287899#!%40%40%3F_afLoop%3D48685360753287899%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dyt3jtynfo_270) Therefore propose to change to a.

IBP Comment

Thank you for the government and researcher's comment. However, the information presented is in percentages and not values. The OBS only counts percentages as compared to GDP if there is also a figure for the nominal GDP for that same year. As nominal GDP for 2016 and 2017, however, are not presented in the document, these values are not counted for this question. The researcher's original response of D is confirmed.

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.*

Answer:

d. No, information related to extra-budgetary funds is not presented.

Source:

In Sheets 07 and 09, there is a line about expenditures on social insurance (40 - Vietnam Social Insurance - Bảo hiểm xã hội Việt Nam), however this appears to be a transfer to only one of the funds, and doesn't report own-source income or total expenditures for this fund. Therefore, the score is D.

[https://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach\\_chitiet?](https://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=ejivxysou_45&_afLoop=70380734165215597#!%40%40%3F_afLoop%3D70380734165215597%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dajq5fhez8_4)

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Comment:

The 2013 PEFA report notes that over 30 extra-budgetary funds have been established in Vietnam, managing government spending on social insurance, health insurance, and unemployment insurance.

See p. 14 and p. 48 <https://www.pefa.org/sites/default/files/assessments/comments/VN-Jul13-PFMPR-Public.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Information related to extra-budgetary funds is not presented.

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:

The budget shows combined figures of central government and local government finances for inter government (from central to local combined)  
Sheet 2: Phụ lục số liệu Dự toán NNNN năm 2019 trình Quốc Hội

[http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=85g4sp9i9_376&_afLoop=28928180757565016#!%40%40%3F_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dcm46bagvw_4)

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Comment:

Budget line is: Transfer for local government including transfer from balance, transfer with targeted programmes

In Vietnamese:

Chi bổ sung cho NSĐP

- Chi bổ sung cân đối

- Chi bổ sung có mục tiêu

Chi từ nguồn bổ sung có mục tiêu của NSTW

IBP Comment: The budget appears to show transfers to local government (which are assessed in Q35) but not a consolidated statement of general government revenues and expenditures as required by this question from extra-budgetary funds or state enterprises. Based on OBS methodology, the answer is assigned as B pending further comment.

Peer Reviewer

Opinion: Agree

Comments: I agree with 'B' answer as Government presents only one extra-budgetary fund (social security fund) and does not show about 29 other extra-budgetary funds. The consolidate budget reflects almost on budgetary items.

Government Reviewer

Opinion: Agree

Comments: The budget proposal does not present information on extra budgetary funds and State owned enterprises.

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:

Sheet 2: CÂN ĐỐI NGUỒN THU, CHI DỰ TOÁN NGÂN SÁCH TRUNG ƯƠNG

VÀ NGÂN SÁCH ĐỊA PHƯƠNG NĂM 2019

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 2019

of Phụ lục số liệu Dự toán NNNN năm 2019 trình Quốc Hội

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Comment:

Sheet 02 shows the total amount of local transfers.

Sheet 11 shows transfers to each individual province and city in 2019.

No narrative is included in the EBP document.

Chi bổ sung cho NSDP

Peer Reviewer

Opinion: Agree

Comments: I agree with B answer, but add more: In the Executive's Budget Proposal and supporting budget documentation the sheet No.10 shows the ratios (%) on revenues between central budget level to provinces/cities and additional budgets from central budget level to provincial budget level in 2019 (TỶ LỆ PHẦN TRĂM (%) ĐỐI VỚI CÁC KHOẢN THU PHÂN CHIA VÀ SỐ BỔ SUNG CÂN ĐỐI TỪ NGÂN SÁCH TRUNG ƯƠNG CHO NGÂN SÁCH ĐỊA PHƯƠNG NĂM 2019) Budget annex 2019 via link [http://www.mof.gov.vn/webcenter/portal/mtttc/r/m/ptcabach/ptcabach\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/mtttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=85g4sp9i9_376&_afLoop=28928180757565016#!%40%40%3F_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dcm46bagvw_4)

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Government Reviewer

Opinion: Agree

Comments: Annexes to the 2019 budget proposal (table 02 and table 11) present transfers from the central government to sub-national governments (balancing transfers and target transfers) without explanatory notes.

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:

Neither the narrative or the tables provide any summary of expenditures for how they impact different groups of citizens

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Comment:

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:  
n/a

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.*

Answer:  
c. Yes, estimates of some but not all transfers to public corporations are presented.

Source:  
Sheet 7,9 of Phụ lục số liệu Dự toán NNNN năm 2019 trình Quốc Hội  
Vietnam Development Bank - Ngân hàng Phát triển Việt Nam  
Social Policy Bank - Ngân hàng Chính sách xã hội

[http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach\\_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&\\_adf.ctrl-state=85g4sp9i9\\_376&\\_afLoop=28928180757565016#!%40%40%3F\\_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Dcm46bagvw\\_4](http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=85g4sp9i9_376&_afLoop=28928180757565016#!%40%40%3F_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dcm46bagvw_4)

Comment:  
Two transfers to SOEs are reported as individual transfers.

Line IV on Sheet 07 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

Since there are over 3,000 SOEs in Vietnam (see p. 6 <https://bookshop.iseas.edu.sg/account/downloads/get/19476>), this means that most transfers are not reported, and the score is C. Yes, information is presented, but it excludes some core elements or some tax expenditures

Peer Reviewer  
Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: In the current practice, Vietnam does not transfer to SOEs. Instead of 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). The State might also contract for public services from some State owned enterprises.

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:

d. No, information related to quasi-fiscal activities is not presented.

Source:

Sheet 06, 07 of Phụ lục số liệu Dự toán NNNN năm 2019 trình Quốc Hội

[http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach\\_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&\\_adf.ctrl-state=85g4sp9i9\\_376&\\_afLoop=28928180757565016#!%40%40%3F\\_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Dcm46bagvw\\_4](http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=85g4sp9i9_376&_afLoop=28928180757565016#!%40%40%3F_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dcm46bagvw_4)

Comment:

Sheet 06: Chi các hoạt động kinh tế

Sheet 07:

- Chi Ngân hàng Chính sách xã hội
- Ngân hàng Phát triển Việt Nam

While fiscal transfers to SOEs are reported for some corporations, there is no description of quasi-fiscal activities.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

Only revenues and expenditures are presented in the budget, no stocks of assets.

[https://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach\\_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&\\_adf.ctrl-state=ejivxysou\\_45&\\_afLoop=70380734165215597#!%40%40%3F\\_afLoop%3D70380734165215597%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Dajq5fhez8\\_4](https://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=ejivxysou_45&_afLoop=70380734165215597#!%40%40%3F_afLoop%3D70380734165215597%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dajq5fhez8_4)

Comment:

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:

Only revenues and expenditures are presented in the budget, no stocks of assets.

[https://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach\\_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&\\_adf.ctrl-state=ejivxysou\\_45&\\_afLoop=70380734165215597#!%40%40%3F\\_afLoop%3D70380734165215597%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Dajq5fhez8\\_4](https://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=ejivxysou_45&_afLoop=70380734165215597#!%40%40%3F_afLoop%3D70380734165215597%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dajq5fhez8_4)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some nonfinancial assets.

Comments: Ministry of Finance Circular No. 133/2018/TT-BTC, dated December 28, 2018, promulgating guidelines on the preparation of whole-of-government financial statements stipulates that: "the Public Asset Management Department - Ministry of Finance: provides report using Template B03/CCTT, specified in Annex 02 issued in attachment to the Circular to present State financial information on public assets by locations (central, provincial, district) captured and managed by the Department in its national public asset registries." Circular No. 133/2018/TT-BTC came into force on February 15, 2019. The first whole-of-government financial statements are prepared for data of fiscal year 2018. In light of the above regulations, the data prepared for fiscal year 2018 by the Ministry of Finance (the Public Asset Management Department) following Template B03/CCTT includes original value; depreciation, cumulative depreciation, remaining value. The reported assets are infrastructure (road, railway, inland-waterway, maritime, aviation, and others); tangible fixed assets held by units. According with Government Decree No. 25/2017/ND-CP on whole-of-government financial statements, the State-sector financial statements can be published in various forms: publication, listing, posting in e-Portals and others in accordance with applicable legislations. In consideration of the above, once the financial statements for fiscal year 2018 is published (including template B03/CCTT) is published in the e-Portal of the Ministry of Finance, Vietnam can upgrade the score to C.

IBP Comment

Thank you to the government reviewer for this information on the new circulars and regulations on the reporting of financial assets by the government in the financial statements. Since the regulations were only passed at the end of 2018 and in 2019, this information was not included in the 2019 EBP. In the future, if such information is included in the EBP, the score for this indicator can change. For this round of the OBS, the researcher's response of D is confirmed.

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/gfs/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.

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:

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

Comment:

<https://thuvienphapluat.vn/cong-van/Tai-chinh-nha-nuoc/Cong-van-15391-BTC-KBNN-2018-xu-ly-chuyen-nguon-ngan-sach-cuoi-nam-sang-2019-402745.aspx>

read more at : <http://thoibaotaichinhvietnam.vn/pages/nhip-song-tai-chinh/2018-12-22/nhung-khoan-chi-duoc-chuyen-nguon-sang-cac-nam-sau-65807.aspx>

The PEFA report that notes that the government may have unreported commitments that are in arrears:  
<https://www.pefa.org/sites/default/files/assessments/comments/VN-Jul13-PFMPR-Public.pdf>

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:



**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.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:

Information is provided only for BY and BY-1

[https://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach\\_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&adf.ctrl-state=ejvixysou\\_45&\\_afLoop=70380734165215597#!%40%40%3F\\_afLoop%3D70380734165215597%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Dajq5fhez8\\_4](https://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&adf.ctrl-state=ejvixysou_45&_afLoop=70380734165215597#!%40%40%3F_afLoop%3D70380734165215597%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dajq5fhez8_4)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

Comments: - The annual budget proposal already presents estimates of public debt and Government debt over the next 3 years, but there is no estimates for at least 10 years according with the IBP standard. - According with the Public Debt Management Law, the annual public debt borrowing and repayment plan, the 03-year debt management program for the Prime Minister are made in parallel with the annual State budget process. The Ministry of Finance assesses in details of macro and fiscal assumptions for the projection of debt, cost-risk characteristics of Government debt as well as implicit contingent liabilities to the budget in the medium-term (Using MTDS AT of the WB/IMF).

IBP Comment

Thank you to the government reviewer for this clarification. As is noted, this question asks about, at minimum, 10-year projections of the sustainability of government finances, as well as the assumptions behind those projections and a discussion of the risks and implications of those projections. A three-year projection does not qualify for this indicator. The researcher's response of D is confirmed.

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:

Sheet 1

of Phụ lục số liệu Dự toán NNNN năm 2019 trình Quốc Hội

[http://www.mof.gov.vn/webcenter/portal/mtttc/r/m/pthcabach/pthcabach\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/mtttc/r/m/pthcabach/pthcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=85g4sp9i9_376&_afLoop=28928180757565016#!%40%40%3F_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dcm46bagvw_4)

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In Vietnamese: "Thu Viện trợ" - Aid Collections

Comment:

only an aggregate value is presented.

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: Data on donor assistance in the 2019 State budget proposal to the National Assembly is presented for both cash and in-kind assistance, but only aggregate numbers are presented without detailed explanatory notes.

IBP Comment

Thank you for the comment from the government reviewer. However, when only an aggregate value is shown, and not sources from each donor or development partner, then the score to this question is C. The original response of the researcher is confirmed.

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:

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page 5: Page 5: is on tax policies

dự kiến các chỉ tiêu vĩ mô năm 2019, đồng thời có tính đến yếu tố tác động điều chỉnh chính sách thu, dự toán tổng thu cân đối NSNN năm 2019 khoảng 1.411,3 nghìn tỷ đồng, tăng 3,9% so ước thực hiện năm 2018. Tỷ lệ huy động vào NSNN khoảng 23%GDP, trong đó từ thuế, phí khoảng 20%GDP

Comment:

Page 5 footnote 7:

Điều chỉnh thuế suất thuế tiêu thụ đặc biệt (từ 01 tháng 01 năm 2019) đối với thuốc lá điếu, xì gà và các chế phẩm khác từ cây thuốc lá tăng từ 70% lên 75%; điều chỉnh tỷ lệ lãi dầu khí nước chủ nhà để lại cho Tập đoàn Dầu khí từ 28% lên 32% và thực hiện đưa vào cân đối ngân sách; cắt giảm thuế suất thuế nhập khẩu theo các Hiệp định thương mại tự do; điều chỉnh tăng mức thuế suất bảo vệ môi trường từ ngày 01 tháng 01 năm 2019 trong khung đã được Quốc hội quyết định và điều chỉnh giá khí trong bao tiêu theo giá thị trường bán cho sản xuất điện.

While information on tax policies is presented, there is some information on tax expenditures but not with figures:

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"- Nghiên cứu sửa đổi Luật quản lý thuế theo hướng bao quát các nguồn thu mới, đẩy mạnh cải cách thủ tục quản lý thuế; thực hiện quản lý thuế điện tử, hóa đơn điện tử, quản lý thuế theo phương thức rủi ro; tiến tới áp dụng thanh tra, kiểm tra thuế điện tử...

- Nghiên cứu, sửa đổi, bổ sung hệ thống các chính sách ưu đãi, miễn, giảm thuế, phí; thu đất đai... hiện nay cho phù hợp với yêu cầu phát triển của nền kinh tế, với hệ thống quản lý thu."

so score is 'c'

IBP Comment: Based on a review of the current evidence, the information provided in the EBP appears to be tax policies and not tax expenditures, defined as reduction in the tax rates for specific groups or purposes. While there is a mention of research on tax incentives, there is none of the required information about actual tax expenditures such as a description of tax expenditures or the budget year, the beneficiary of the tax expenditure, and the foregone revenue. The score is assigned as D for now pending any further comment.

Peer Reviewer

Opinion: Agree

Comments: I agree with D score as the EBP presents the tax policies but not tax expenditures, in particular it does not appear any information on what Ministry of Finance plans to spend on each tax type/item revenue; the foregone revenue or balance.

Government Reviewer

Opinion: Agree

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:

Du toan NSNN năm 2019 Chính phủ trình Quốc Hội. Docx

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Comment:

page 5: Narrative EBP state revenue from tax and earmark

Tỷ lệ huy động vào NSNN khoảng 23%GDP, trong đó từ thuế, phí khoảng 20%GDP

Điều chỉnh thuế suất thuế tiêu thụ đặc biệt (từ 01 tháng 01 năm 2019) đối với thuốc lá điếu, xì gà và các chế phẩm khác từ cây thuốc lá tăng từ 70% lên 75%; điều chỉnh tỷ lệ lãi dầu khí nước chủ nhà để lại cho Tập đoàn Dầu khí từ 28% lên 32% và thực hiện đưa vào cân đối ngân sách; cắt giảm thuế suất thuế nhập khẩu theo các Hiệp định thương mại tự do; điều chỉnh tăng mức thuế suất bảo vệ môi trường từ ngày 01 tháng 01 năm 2019 trong khung đã được Quốc hội quyết định và điều chỉnh giá khí trong bao tiêu theo giá thị trường bán cho sản xuất điện.

While there is information on the tax rates of the tobacco tax, there is no information on the total revenues collected for the tobacco tax. Therefore the score is D.

Peer Reviewer

Opinion: Agree

Comments: I agree with D score as the EBP does not present the estimates of earmarked revenue (for example: no any information on how much of tobacco tax to collect and what spend for from this revenue). Vietnam has not earmarked fund from each revenue yet.

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: The 2015 State Budget Law specifies that all budget revenues are accounted for in the general State budget fund to fund expenditure mandates according with regulations, which makes State budget management comprehensive and transparent. Accordingly, the State budget proposal does not present any earmarked revenues for particular 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)). As the researcher notes, since no information in the EBP discusses the revenues earmarked in the tobacco tax, only the rate of the tobacco tax, this question scores D.

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:

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Comment:

See point 7:

Major groups of solutions to implement the State budget estimation in 2019: "Các nhóm giải pháp chủ yếu thực hiện dự toán NSNN năm 2019" does not link to budget figures of budget year

Peer Reviewer

Opinion: Disagree

Suggested 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.

Comments: In the EBP, section 2, point 2 presents the goals, mandates and foundation for formulation of state budget estimation 2019. In particular, (i) The BY 2019 plays an important role in promoting the implementation and striving to achieve the objectives of the 5-year socio-economic development plan 2016-2020 (SEDP) and the 5-year national financial plan (NFP) for the 2016-2020 period. (ii) The state budget estimation 2019 is built on the basis of expected economic growth of 6.6-6.8%; estimated GDP value is about 6.17 million billion dong; Crude oil price is about 65 USD / barrel. The state budget estimation 2019 is weak link to SEDP, but very strong link to NFP, especially to specific objectives of NFP in revenue (specific figures), expenditure (specific figure), and overspending (specific % and ceiling level) Link to 5 year financial plan: [http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=1&\\_page=1&mode=detail&document\\_id=187405](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&_page=1&mode=detail&document_id=187405)

Government Reviewer

Opinion: Disagree

Suggested 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.

Comments: Following up the policy for organizational restructuring, right sizing and salary reforms in the State sector, the State budget proposal annually allocates for salary reforms, retrenchment and there is an explicitly separate row for this mandate.

Researcher Response

agree to change to 'c'

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:

yes there is policy measures and link to figures for multiple year 2019-2021, but the information is limited to aggregate revenues, expenditures and deficit.

See page 9

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Comment:

page 9,10

" mục tiêu đặt ra đối với kế hoạch tài chính – NSNN 03 năm 2019-2021 là đảm bảo nhiệm vụ động viên NSNN, đẩy mạnh cơ cấu lại NSNN, tăng tỷ trọng ĐTPT, tăng tỷ trọng tích lũy từ NSNN cho chi ĐTPT; giảm dần tỷ lệ nợ công, nợ Chính phủ, nợ nước ngoài của quốc gia so GDP; quản lý, phân bổ, sử dụng chặt chẽ, hiệu quả nguồn ngân sách nhà nước, đảm bảo nhiệm vụ an sinh xã hội, kinh phí thực hiện các CTMTQG, CTMT; thực hiện nghiêm kỷ cương, kỷ luật tài chính – ngân sách.

3. Dự kiến khung cân đối thu, chi NSNN 2019-2021:

a) Về thu NSNN: phần đầu thu NSNN giai đoạn 3 năm tới đạt 4,5 triệu tỷ đồng; tỷ lệ huy động thu vào NSNN bình quân 23%GDP, từ thuế, phí 20%GDP, tỷ trọng thu nội địa 84%, tỷ trọng thu NSTW 56-57% tổng thu NSNN.

b) Về chi NSNN: Dự toán chi NSNN giai đoạn 3 năm tới khoảng 5,2-5,3 triệu tỷ đồng. Trong đó, tỷ trọng chi ĐTPT đạt trên 26% tổng chi NSNN, tỷ trọng chi thường xuyên giảm dần, đến năm 2021 còn khoảng 63,5% tổng chi NSNN; tiếp tục thực hiện cải cách tiền lương theo lộ trình.

c) Về bội chi NSNN: Bội chi NSNN năm 2019 là 3,6%GDP, năm 2020 là 3,4%GDP, năm 2021 khoảng 3,4-3,5%GDP.

Các chỉ tiêu nợ công trong giới hạn quy định và có bước cải thiện tích cực, cuối năm 2019 dự kiến nợ công 61,3%GDP, năm 2020 là 60,8%GDP và năm 2021 là 60,6%GDP."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The 2019 budget proposal consists of a 03-year financial - State budget plan over 2019-2022, which sets out the objectives for the 03-year fiscal plan over 2019 - 2021; the budget framework for 2019 - 2021, measures and implementation arrangements.

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:

not presented either in budget table and narrative

[http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=85g4sp9i9_376&_afLoop=28928180757565016#!%40%40%3F_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dcm46bagvw_4)

[dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&\\_adf.ctrl-state=85g4sp9i9\\_376&\\_afLoop=28928180757565016#!%40%40%3F\\_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Dcm46bagvw\\_4](http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=85g4sp9i9_376&_afLoop=28928180757565016#!%40%40%3F_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dcm46bagvw_4)

Comment:

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:

not presented either in budget table and narrative

[http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=85g4sp9i9_376&_afLoop=28928180757565016#!%40%40%3F_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dcm46bagvw_4)

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Comment:

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 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:**

not presented either in budget table and narrative

[http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach\\_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&\\_adf.ctrl-state=85g4sp9i9\\_376&\\_afLoop=28928180757565016#!%40%40%3F\\_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Dcm46bagvw\\_4](http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=85g4sp9i9_376&_afLoop=28928180757565016#!%40%40%3F_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dcm46bagvw_4)

**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:**

c. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

**Source:**

Du toan NSNN năm 2019 Chinh phu trinh Quoc Hoi. Docx

Phụ lục số liệu Dự toán NNNN năm 2019 trình Quốc Hội. exl

[http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach\\_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&\\_adf.ctrl-state=85g4sp9i9\\_376&\\_afLoop=28928180757565016#!%40%40%3F\\_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Dcm46bagvw\\_4](http://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptcabach/ptcabach_chitiet?dDocName=MOFUCM137357&dID=143593&showFooter=false&showHeader=false&_adf.ctrl-state=85g4sp9i9_376&_afLoop=28928180757565016#!%40%40%3F_afLoop%3D28928180757565016%26dDocName%3DMOFUCM137357%26dID%3D143593%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dcm46bagvw_4)

Comment:

Sheet 9: expenditures for local authorities including funds for targeted programmes

- BỔ SUNG VỐN ĐẦU TƯ ĐỂ THỰC HIỆN CÁC CHƯƠNG TRÌNH MỤC TIÊU, NHIỆM VỤ
- BỔ SUNG VỐN SỰ NGHIỆP ĐỂ THỰC HIỆN CÁC CHẾ ĐỘ, CHÍNH SÁCH THEO QUY ĐỊNH VÀ MỘT SỐ CTMT
- BỔ SUNG VỐN THỰC HIỆN 02 CHƯƠNG TRÌNH MỤC TIÊU QUỐC GIA

Sheet 6: "Chi bảo đảm xã hội" - Social Assurance programmes

page 3:

"c) Chi thường xuyên: Dự toán là 940,75 nghìn tỷ đồng, thực hiện 9 tháng đạt 73,4% dự toán; ước chi cả năm đạt 953 nghìn tỷ đồng, tăng 1,3% so với dự toán; cơ bản đảm bảo kinh phí đáp ứng kịp thời các nhiệm vụ chính trị, khắc phục hậu quả thiên tai, bão lũ, xói lở bờ sông, bờ biển, hỗ trợ giống khôi phục sản xuất sau thiên tai, đảm bảo an sinh xã hội."

page 6:

"Thứ ba, bố trí chi thực hiện cải cách tiền lương theo phương án từ 01 tháng 7 năm 2019 điều chỉnh mức lương cơ sở từ 1,39 triệu đồng/tháng lên 1,49 triệu đồng/tháng, lương hưu và trợ cấp ưu đãi người có công tăng tương ứng."

Peer Reviewer

Opinion: Agree

Comments: In the EBP, as mentioned above sheet 9 includes the budget allocation for targeted programmes, especially for two national target programme as below: Link to the national targeted programme on sustainability poverty reduction 2016 - 2020

[http://www.chinhphu.vn/portal/page/portal/chinhphu/noidungchuongtrinhmuctiequoocgia?\\_piref135\\_18249\\_135\\_18248\\_18248.strutsAction=ViewDetailAction.do&\\_piref135\\_18249\\_135\\_18248\\_18248.docid=4356&\\_piref135\\_18249\\_135\\_18248\\_18248.substract=The+national+targeted+programme+on+new+rural+development+2016-2020,+link:](http://www.chinhphu.vn/portal/page/portal/chinhphu/noidungchuongtrinhmuctiequoocgia?_piref135_18249_135_18248_18248.strutsAction=ViewDetailAction.do&_piref135_18249_135_18248_18248.docid=4356&_piref135_18249_135_18248_18248.substract=The+national+targeted+programme+on+new+rural+development+2016-2020,+link:)

[http://www.chinhphu.vn/portal/page/portal/chinhphu/noidungchuongtrinhmuctiequoocgia?\\_piref135\\_18249\\_135\\_18248\\_18248.strutsAction=ViewDetailAction.do&\\_piref135\\_18249\\_135\\_18248\\_18248.docid=731&\\_piref135\\_18249\\_135\\_18248\\_18248.substract=](http://www.chinhphu.vn/portal/page/portal/chinhphu/noidungchuongtrinhmuctiequoocgia?_piref135_18249_135_18248_18248.strutsAction=ViewDetailAction.do&_piref135_18249_135_18248_18248.docid=731&_piref135_18249_135_18248_18248.substract=)

Government Reviewer

Opinion: Agree

Researcher Response

agree

IBP Comment

During an IBP cross-country consistency check the score for this question is revised from B to C. Budget allocations for the Social Security (or Assurance) program is provided as a single line-item only on Sheet 6, without a description of the beneficiaries or how these programs are going to impact poverty. The separate documents cited by the peer reviewer are helpful and do provide some of this information, but are not part of the EBP. Sheet 9 also provided some additional information by having a column for "CHI BẢO ĐẢM XÃ HỘI" and showing social insurance spending across different ministries, such as how much funding is included from the Ministry of Labor and how much from the Foreign Office. However, the documents cited by the peer reviewer note two additional programs, but funding for these programs is not broken out within Sheet 9 of the EBP (there is only a single line for 'targeted additional expenditure') and not the specific targeted expenditure for these programs. Given that spending on these two programs cannot be individually identified in the budget, the score is revised from B to C.

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:

The document is dated 24 May 2018 and the website of government dated 24 May 2018.

On 8 June 2018, the Ministry of Finance issued Circular No.54/2018/TT-BTC on guidance for the formulation of the state budget plan for 2019

[http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=2&\\_page=1&mode=detail&document\\_id=193775](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=2&_page=1&mode=detail&document_id=193775)

<http://www.mpi.gov.vn/PageS/tinbai.aspx?idTin=39849&idcm=200>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, a detailed timetable is released to the public.

Comments: - 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. (This document is published). - Annually, in the Directive, promulgating guidelines for socio-economic planning and State budget planning, there is a specific guideline on plan formulation (this document is also published).

Researcher Response

agree with Government to change to 'a'. 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"

IBP Comment

Based on the citation and link provided by the researcher, the score of A is confirmed. This document includes annual dates for the budget preparation process, with details on which agency is responsible for preparing each step of the budget preparation.

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:

Only GDP growth rate is presented

page 3

Prebudget statement

Dated: 24/5/2018  
Decision no 13/CT/Ttg  
[http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=2&\\_page=1&mode=detail&document\\_id=193775](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=2&_page=1&mode=detail&document_id=193775)

Comment:

Peer Reviewer

Opinion: Agree

Comments: I have checked and would like to copy some information of growth rate here but the Decision No.13 is pdf file then can not copy here: It is for the budget year 2019 and the projections are for BY 2019. According to the State Budget Law, during the May of every year the Prime Minister will issue a Decision to provide the directions for new year planning and budget formulation. Then the decision No.13/CT/TTg issued on 24/5/2018 which is for 2019 budget year.

Government Reviewer

Opinion: Agree

Comments: The Prime Minister Directive No. 13/CT-TTg, dated May 24, 2018, on socio-economic planning and State budget planning for 2019 only has information on economic growth rate, in page 2 and page 3 "striving to achieve the gross domestic product (GDP) growth rate of about 6.8%."

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:

page 3-10: a discussion of expenditure policies and priorities;  
page 11-12 an estimate of total expenditures.

Prebudget statement

Dated: 24/5/2018

Decision no 13/CT/Ttg

[http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=2&\\_page=1&mode=detail&document\\_id=193775](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=2&_page=1&mode=detail&document_id=193775)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Prime Minister 13/CT-TTg, dated May 24, 2018 and Ministry of Finance Circular No. 54/2018/TT-BTC, dated June 8, 2018, set out policy directions, prioritization of expenditure mandates, but not aggregate expenditure framework. The expenditure for prioritized mandates should base

on the overall national resource envelop.

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=193775](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=2&_page=1&mode=detail&document_id=193775)

**Comment:**

part 1 (a) Revenue estimation of 2019 explain policies and some figures but not all

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: Prime Minister 13/CT-TTg, dated May 24, 2018 and Ministry of Finance Circular No. 54/2018/TT-BTC, dated June 8, 2018, set out targets and policy directions on budget revenue as well as budget revenue targets. In page 15 of Ministry of Finance Circular No. 54/2018/TT-BTC: "Strive to achieve the ratio of revenue from taxes and fees to GDP in 2019 to be about 21%." "Domestic revenue (excluding oil revenue, land use revenue, lottery revenue, proceeds from sales of State holdings in enterprises, dividends and distributed after tax incomes) for 2019 will increase at minimum by 12-14% nationwide from the estimated actual in 2018." "Trade revenues will increase by a minimum of 4-6% from the estimated actual in 2018."

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.*

*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:

[http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=2&\\_page=1&mode=detail&document\\_id=193775](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=2&_page=1&mode=detail&document_id=193775)

Comment:

No figures on neither one of 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

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:

[http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=2&\\_page=1&mode=detail&document\\_id=193775](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=2&_page=1&mode=detail&document_id=193775)

Comment:

PBS Not include multi year expenditure

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Prime Minister Directive 13/CT-TTg, dated May 24, 2018, sets out objectives and mandates for the formulation of 2019 State budget and 03-year financial - State budget plan over 2019-2021 MOF Circular 54/2018/TT-BTC provides guidelines for review of State budget outcomes in 2018 and in period 2016-2018, guidelines for the formulation of 2019 State budget plan and 03-year financial - State budget plan over 2019-2021. However, both documents do not provide multi-year State budget estimates.

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:**

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt/dutoan/slt\\_dutoan\\_chitiet?dDocName=MOFUCM143902&dID=149918&\\_afrLoop=31971203554347892#!%40%40%3FdID%3D149918%26\\_afrLoop%3D31971203554347892%26dDocName%3DMOFUCM143902%26\\_adf.ctrl-state%3D1613t74je\\_289](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt/dutoan/slt_dutoan_chitiet?dDocName=MOFUCM143902&dID=149918&_afrLoop=31971203554347892#!%40%40%3FdID%3D149918%26_afrLoop%3D31971203554347892%26dDocName%3DMOFUCM143902%26_adf.ctrl-state%3D1613t74je_289)

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

**Comment:**

Sheet 5,6,7,9,11 of the data document

**Peer Reviewer**

Opinion: Agree

Comments: Add more: sheets B21, B22 also present the expenditure estimates by administrative classification as well.

**Government Reviewer**

Opinion: Agree

Comments: The enacted 2019 State budget has administrative classification (spending by Ministries, central agencies) - Annex 07/CKTC-NSNN; functional classification (education-training, health, science and technology...) - Annex 06/CKTC-NSNN; economic classification (capital expenditure, recurrent expenditure, salary reform earmarked expenditure ...) - Annex 04/CKTC-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:**

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt/dutoan/slt\\_dutoan\\_chitiet?dDocName=MOFUCM143902&dID=149918&\\_afrLoop=31971203554347892#!%40%40%3FdID%3D149918%26\\_afrLoop%3D31971203554347892%26dDocName%3DMOFUCM143902%26\\_adf.ctrl-state%3D1613t74je\\_289](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt/dutoan/slt_dutoan_chitiet?dDocName=MOFUCM143902&dID=149918&_afrLoop=31971203554347892#!%40%40%3FdID%3D149918%26_afrLoop%3D31971203554347892%26dDocName%3DMOFUCM143902%26_adf.ctrl-state%3D1613t74je_289)

Sheet B18, B20, B21 in attached file and link: expenditures by administrative units (ministries, branches, agencies and provinces)

Sheet B16: expenditures by economic classifications

Sheet B17 expenditures by functional classification

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:**

c. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

**Source:**

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/dutoan/sltm\\_dutoan\\_chitiet?dDocName=MOFUCM143902&dID=149918&\\_afrLoop=31971203554347892#!%40%40%3FdID%3D149918%26\\_afrLoop%3D31971203554347892%26dDocName%3DMOFUCM143902%26\\_adf.ctrl-state%3D16113t74je\\_289](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/dutoan/sltm_dutoan_chitiet?dDocName=MOFUCM143902&dID=149918&_afrLoop=31971203554347892#!%40%40%3FdID%3D149918%26_afrLoop%3D31971203554347892%26dDocName%3DMOFUCM143902%26_adf.ctrl-state%3D16113t74je_289)

Sheet B18, expenditures by administrative units (ministries, branches, agencies and provinces) include the national targetted programme "national target programs - appendix 08/CKTC-NSNN"

This only covers a portion of the budget however.

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:**

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/dutoan/sltm\\_dutoan\\_chitiet?dDocName=MOFUCM143902&dID=149918&\\_afrLoop=31971203554347892#!%40%40%3FdID%3D149918%26\\_afrLoop%3D31971203554347892%26dDocName%3DMOFUCM143902%26\\_adf.ctrl-state%3D16113t74je\\_289](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/dutoan/sltm_dutoan_chitiet?dDocName=MOFUCM143902&dID=149918&_afrLoop=31971203554347892#!%40%40%3FdID%3D149918%26_afrLoop%3D31971203554347892%26dDocName%3DMOFUCM143902%26_adf.ctrl-state%3D16113t74je_289)

Sheet B12, B13, B14

Comment:  
Sheet B12, B13, B14

Peer Reviewer

Opinion: Agree  
Comments: Add more sheet B15 as well

Government Reviewer

Opinion: Agree  
Comments: The enacted 2019 State budget has revenue classification by individual sources: domestic revenue, oil revenue, trade revenue, aid revenue - Table 12/CK-NSNN; in addition, there is also a classification by tax revenue, fee and charge revenue, non-tax revenue, aid revenue - Table 13/CK-NSNN, Table 14/CK-NSNN.

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:

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/dutoan/sltm\\_dutoan\\_chitiet?dDocName=MOFUCM143902&dID=149918&\\_afLoop=31971203554347892#!%40%40%3FdID%3D149918%26\\_afLoop%3D31971203554347892%26dDocName%3DMOFUCM143902%26\\_adf.ctrl-state%3D16113t74je\\_289](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/dutoan/sltm_dutoan_chitiet?dDocName=MOFUCM143902&dID=149918&_afLoop=31971203554347892#!%40%40%3FdID%3D149918%26_afLoop%3D31971203554347892%26dDocName%3DMOFUCM143902%26_adf.ctrl-state%3D16113t74je_289)

Sheet B14,B15 on all individual sources of revenue  
Other revenues are only 1.7% of total revenues, which justifies an A score

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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.*

*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:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

Data of Approved Budget:

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/dutoan/sltm\\_dutoan\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/dutoan/sltm_dutoan_chitiet?)

dDocName=MOFUCM143902&dID=149918&\_afrLoop=31971203554347892#!%40%40%3FdID%3D149918%26\_afrLoop%3D31971203554347892%26dDocName%3DMOFUCM143902%26\_adf.ctrl-state%3D16113t74je\_289

Comment:

Sheet B12: Interest payment "Chi trả nợ lãi"

Sheet B12: budget deficit including

Budget deficit does not include principal repayments, including government bond spending".

Budget deficit is new loan. if so, there are 2 figures out of three on debt figures:

See also the CB of the EB: [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?)

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However, since total debt is only presented in this document a % of GDP, and the nominal GDP is also not presented, then the answer is B.

Peer Reviewer

Opinion: Agree

Comments: The EB presents two among three estimates above (the interest payments and the amount of net new borrowing required during the budget year) but does not show the total debt outstanding at the end of the budget year in Sheet B12.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Data on total State budget borrowing, principal and interest payment in the budget year (2019) is presented in Table 01/CK-NSNN, which is published in MoF website. . Item 2019 budget 1. Total balanced state budget expenditure 1.633.300 Of which: Interest payment 124.884 2. Debt principal amortization 196.799 3. Total State budget borrowing 425.252 Data on estimates of debt stock as of end of 2019 is presented in the narrative part. In particular "as of end of 2019, it is estimated that public debt will be 61.3% of GDP, Government debt 52.2% of GDP, national external debt about 49.9% of GDP" Data on estimates of interest payment is in item 5. "State budget expenditure estimate" of the enacted State budget published in MoF website "interest payment: VND 124.8 trillion, equivalent to 7.6% of total State budget expenditure, increasing by 11% of the 2018 budget"

IBP Comment

Thank you to the government reviewer for this clarification. This response is in agreement with the reviewer's assessment - data on debt stock is presented on as a percentage of GDP, and not as a value. Percentage of GDP values are only accepted when the nominal value can be calculated from the presentation of nominal GDP for the same fiscal year in the document. Since nominal GDP is not presented in this document, the researcher's original response of B is confirmed.

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:

CB, because it is the only one published on time in 2018:

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/sl/snn/bcnsndccd/bcnsndccd\\_chitiet?](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/sl/snn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM119398&_afrLoop=70465047832340670#!%40%40%3F_afrLoop%3D70465047832340670%26dDocName%3DMOFUCM119398%26_a)

[df.ctrl-state%3Der0sou4ot\\_132](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/sl/snn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM119398&_afrLoop=70465047832340670#!%40%40%3F_afrLoop%3D70465047832340670%26dDocName%3DMOFUCM119398%26_a)

Comment:

All information is included.

More information on risk, budget deficit forecast (medium term) is included in slide 8.

Expenditure and revenue totals page 3-4 -5-6

Main policy initiatives - page 4-5-6

Macroeconomic forecast : GDP, export growth, total investment, CPI, unemployment rate. Page 2

Contact information - page 13

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

b. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

Source:

CB is posted on the website.

Comment:

CB: [https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/sl/snn/bcnsndccd/bcnsndccd\\_chitiet?](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/sl/snn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM119398&_afrLoop=70465047832340670#!%40%40%3F_afrLoop%3D70465047832340670%26dDocName%3DMOFUCM119398%26_a)

[df.ctrl-state%3Der0sou4ot\\_132](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/sl/snn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM119398&_afrLoop=70465047832340670#!%40%40%3F_afrLoop%3D70465047832340670%26dDocName%3DMOFUCM119398%26_a)

CB of EB2018

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/sl/snn/bcnsndccd/bcnsndccd\\_chitiet?](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/sl/snn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM119398&_afrLoop=70465047832340670#!%40%40%3F_afrLoop%3D70465047832340670%26dDocName%3DMOFUCM119398%26_a)

dDocName=MOFUCM119398&\_afrLoop=70465047832340670

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer:

b. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

Comments: The citizen budget is published in the website of the Ministry of Finance, in section State budget, and published as a leaflet and distributed to mass media and communication agencies; and also sent to civil society organizations (CDI).

Researcher Response

Agree with the Government to 'b' Citizen Budget is posted on website of the Government and in printed copy, sent to civil society, (in 2018) and in 2017 to other organisations outside ministry and printed copy to public if requested.

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:**

<https://doanhnhansaigon.vn/van-de/bao-cao-ngan-sach-nha-nuoc-cho-cong-dan-khong-lam-nen-lam-cho-co-1079725.html>

<http://baokiemtoannhanuoc.vn/tai-chinh--ngan-hang/bo-tai-chinh-cong-bo-bao-cao-ngan-sach-nha-nuoc-danh-cho-cong-dan-139710>

**Comment:**

workshops organised to consult with public about needs for information on citizen budget:

<http://giamsatxahoi.vn/hoi-thao-bao-bao-ngan-sach-nha-nuoc-danh-cho-cong-dan-ev312>

Though CDI which support MOF to continue the survey on needs for citizen budget since 2017 to now.

Survey on needs for citizen Budget is available online:

[https://docs.google.com/forms/d/1N06smdRnzWMF3n7y6GH0IPA0tyI2VI15N58ATEY7E2U/viewform?edit\\_requested=true](https://docs.google.com/forms/d/1N06smdRnzWMF3n7y6GH0IPA0tyI2VI15N58ATEY7E2U/viewform?edit_requested=true)

<http://cdvietnam.org/khao-sat-ngan-sach-cong-dan/>

<https://www.youtube.com/watch?v=khSt2fwJjnk>

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: In addition, the e-Portal of the Ministry of Finance also has a section on Issues of Interest by the National Assembly, which discloses a lot of information debated by the National Assembly on financial - budgetary affairs At the same time, the e-Portal of the Ministry of Finance also hosts a Q&A section on the State budget, where, organizations and individuals can raise questions for timely responses by the Ministry of Finance on financial - budgetary affairs

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:**

c. A citizens version of budget documents is published for at least one stage of the budget process.

**Source:**

CB of the EB 2018: [https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd\\_chitiet?dDocName=MOFUCM119398&\\_afLoop=70465047832340670#!%40%40%3F\\_afLoop%3D70465047832340670%26dDocName%3DMOFUCM119398%26\\_a df.ctrl-state%3Der0sou4ot\\_132](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM119398&_afLoop=70465047832340670#!%40%40%3F_afLoop%3D70465047832340670%26dDocName%3DMOFUCM119398%26_a df.ctrl-state%3Der0sou4ot_132)

There was a CB produced for the EBP, but it was only published after the budget was approved, therefore the score is C.

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: The Ministry of Finance already publishes the citizen budget for 2018 (the National Assembly enacted budget) on time. The Ministry of Finance publishes the citizen budget for 2019 (the 2019 budget proposal presented by the Government to the National Assembly) after the date of National Assembly enactment of the 2019 budget, therefore it is not counted for scoring.

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:**

As published on Ministry of Finance's website:

Quarterly reports 2018:

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt/slt9?\\_afLoop=31990539112168267#!%40%40%3F\\_afLoop%3D31990539112168267%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt/slt9?_afLoop=31990539112168267#!%40%40%3F_afLoop%3D31990539112168267%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3)



Source:

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt\\_chitiet6?  
dDocName=MOFUCM135722&\\_afLoop=31990597013320694#!%40%40%3F\\_afLoop%3D31990597013320694%26dDocName%3DMOFUCM135722%26\\_a  
df.ctrl-state%3D10q8fhg5bm\\_269](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt_chitiet6?dDocName=MOFUCM135722&_afLoop=31990597013320694#!%40%40%3F_afLoop%3D31990597013320694%26dDocName%3DMOFUCM135722%26_a df.ctrl-state%3D10q8fhg5bm_269)

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:

9 month report of 2018: [http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt\\_chitiet6?  
dDocName=MOFUCM135722&\\_afLoop=31990597013320694#!%40%40%3F\\_afLoop%3D31990597013320694%26dDocName%3DMOFUCM135722%26\\_a  
df.ctrl-state%3D10q8fhg5bm\\_269](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt_chitiet6?dDocName=MOFUCM135722&_afLoop=31990597013320694#!%40%40%3F_afLoop%3D31990597013320694%26dDocName%3DMOFUCM135722%26_a df.ctrl-state%3D10q8fhg5bm_269)

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:



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:

Quarter 1/2019

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slt9/slt9\\_chitiet6?](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slt9/slt9_chitiet6?dDocName=MOFUCM149799&_afLoop=31990965452439649#!%40%40%3F_afLoop%3D31990965452439649%26dDocName%3DMOFUCM149799%26_a)

[dDocName=MOFUCM149799&\\_afLoop=31990965452439649#!%40%40%3F\\_afLoop%3D31990965452439649%26dDocName%3DMOFUCM149799%26\\_a](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slt9/slt9_chitiet6?dDocName=MOFUCM149799&_afLoop=31990965452439649#!%40%40%3F_afLoop%3D31990965452439649%26dDocName%3DMOFUCM149799%26_a)

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

Comments: Quarterly budget execution report presents comparison of revenues - against the original estimates and as % of the same period in the previous year. For first 9 month of 2018: [http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slt9/slt9\\_chitiet6?](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slt9/slt9_chitiet6?dDocName=MOFUCM135722&_afLoop=31990597013320694#!%40%40%3F_afLoop%3D31990597013320694%26dDocName%3DMOFUCM135722%26_a)

[dDocName=MOFUCM135722&\\_afLoop=31990597013320694#!%40%40%3F\\_afLoop%3D31990597013320694%26dDocName%3DMOFUCM135722%26\\_a](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slt9/slt9_chitiet6?dDocName=MOFUCM135722&_afLoop=31990597013320694#!%40%40%3F_afLoop%3D31990597013320694%26dDocName%3DMOFUCM135722%26_a)

[df.ctrl-state%3D10q8fhg5bm\\_269](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slt9/slt9_chitiet6?dDocName=MOFUCM135722&_afLoop=31990597013320694#!%40%40%3F_afLoop%3D31990597013320694%26dDocName%3DMOFUCM135722%26_a)

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.*

*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:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slt9/slt9\\_chitiet6?](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slt9/slt9_chitiet6?dDocName=MOFUCM149799&_afLoop=31990965452439649#!%40%40%3F_afLoop%3D31990965452439649%26dDocName%3DMOFUCM149799%26_a)

[dDocName=MOFUCM149799&\\_afLoop=31990965452439649#!%40%40%3F\\_afLoop%3D31990965452439649%26dDocName%3DMOFUCM149799%26\\_a](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slt9/slt9_chitiet6?dDocName=MOFUCM149799&_afLoop=31990965452439649#!%40%40%3F_afLoop%3D31990965452439649%26dDocName%3DMOFUCM149799%26_a)

[df.ctrl-state%3D10q8fhg5bm\\_315](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slt9/slt9_chitiet6?dDocName=MOFUCM149799&_afLoop=31990965452439649#!%40%40%3F_afLoop%3D31990965452439649%26dDocName%3DMOFUCM149799%26_a)

Comment:

In the 'Can doi' tab, there is information on interest payments.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Comments: I see information on deficit, that is 'CHÊNH LỆCH THU, CHI NSNN'. I agree that in this case, we can use the deficit as proxy for net new borrowing

Government Reviewer

Opinion: Agree

Comments: Interest payment is presented

Researcher Response

Agree with peer review to amend to 'b' budget deficit as proxy for net new borrowing but it is in the budget proposal file not in IYR budget executing report However, the IYR: have 2 figures In sheet "Can Doi" is the payment for debt principle In sheet "Chi" expenditure is the payment of interest

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slt9/slt\\_chitiet6?dDocName=MOFUCM149799&\\_adf.ctrl-state=10q8fhg5bm\\_315&\\_afLoop=82650972563799794#!%40%40%3F\\_afLoop%3D82650972563799794%26dDocName%3DMOFUCM149799%26\\_adf.ctrl-state%3D11ri055tw3\\_45](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slt9/slt_chitiet6?dDocName=MOFUCM149799&_adf.ctrl-state=10q8fhg5bm_315&_afLoop=82650972563799794#!%40%40%3F_afLoop%3D82650972563799794%26dDocName%3DMOFUCM149799%26_adf.ctrl-state%3D11ri055tw3_45) Therefore, propose to amend answer to b

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:

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slt9?\\_afLoop=31991360445550207#!%40%40%3F\\_afLoop%3D31991360445550207%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3D10q8fhg5bm\\_356](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slt9?_afLoop=31991360445550207#!%40%40%3F_afLoop%3D31991360445550207%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D10q8fhg5bm_356)

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, 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:

There is no MYR in Vietnam - see Section 1.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The Ministry of Finance published the first 6-monthly budget execution report for 2018, which covers information on socio-economic conditions in the first 6 months "GDP growth reached 7.08%, higher than the targeted plan (6.7%), which is the highest level for the same period of the recent 8 years; industrial production index increased by 10.5%, commodity export increased by 16%, and export surplus reached USD 2.71 billion; total retail sales and service consumption increased by 10.7%...". No update of macro-economic outlook is presented for fiscal year 2018 nor explanation for the update.

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, and provides an explanation of the update.*

*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:

There is no MYR in Vietnam - see Section 1.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The Ministry of Finance published the first 6-monthly budget execution report for 2018, which covers information on State budget revenue, expenditure and deficit for the first 6 months of the year, with comparison against the original budget and the same period of the previous year. Neither update for the fiscal year is presented nor explanation for the update.

78. Does the Mid-Year Review of the budget present 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 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. 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:

There is no MYR in Vietnam - see Section 1.

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

Comments: Mid-year review presents expenditure estimates by economics and functional classifications ('Can doi' sheet and 'Chi' sheet). See the annexes in Excel via link: [https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slt9/slt\\_chitiet6?dDocName=UCMTMP127192&\\_afLoop=80077266522291959#!%40%40%3F\\_afLoop%3D80077266522291959%26dDocName%3DUCMTMP127192%26\\_adf.ctrl-state%3Dqzfh421rj\\_50](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltl/slt9/slt_chitiet6?dDocName=UCMTMP127192&_afLoop=80077266522291959#!%40%40%3F_afLoop%3D80077266522291959%26dDocName%3DUCMTMP127192%26_adf.ctrl-state%3Dqzfh421rj_50)

Government Reviewer

Opinion: Agree

IBP Comment

Thank you to the Peer Review for the comment. This question asks for full-year revised projections, not just mid-year actual values. As this document does not have that information, it is not considered as a MYR, and the score for this question 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:

There is no MYR in Vietnam - see Section 1.

Comment:

Peer Reviewer

Opinion: Disagree  
Suggested Answer: Economic classification Functional classification

Government Reviewer  
Opinion: Agree

IBP Comment

Thank you to the Peer Review for the comment. This question asks for full-year revised projections, not just mid-year actual values. As this document does not have that information, it is not considered as a MYR, and the score for this question is 'None of the Above'.

79. Does the Mid-Year Review of the budget present 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. 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 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:

There is no MYR in Vietnam - see Section 1.

Comment:

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, and provides an explanation of the update.*

*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:

There is no MYR in Vietnam - see Section 1.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

81. Does the Mid-Year Review of the budget present revenue estimates for the budget year underway by category (such as tax and non-tax)?

**GUIDELINES:**

*Question 81 asks whether revenue estimates in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.*

*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:

There is no MYR in Vietnam - see Section 1.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

82. Does the Mid-Year Review of the budget present individual sources of revenue for the budget year underway?

**GUIDELINES:**

*Question 82 asks whether revenue estimates for individual sources of revenue are presented in the Mid-Year Review. The question applies to both tax and non-tax revenue.*

*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:

There is no MYR in Vietnam - see Section 1.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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, 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:**

There is no MYR in Vietnam - see Section 1.

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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:

There are actual values and comparisons to the approved budget in this document, (see Excel tables at the bottom) and a narrative on the page, therefore the score is a.

Year end report FY2017 (estimated)

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9/slqt\\_chitiet6?dDocName=MOFUCM137328&\\_afLoop=39538207374989610#!%40%40%3F\\_afLoop%3D39538207374989610%26dDocName%3DMOFUCM137328%26\\_a df.ctrl-state%3Dyxwl07irn\\_137](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9/slqt_chitiet6?dDocName=MOFUCM137328&_afLoop=39538207374989610#!%40%40%3F_afLoop%3D39538207374989610%26dDocName%3DMOFUCM137328%26_a df.ctrl-state%3Dyxwl07irn_137)

Year end report 2017 (1st time and 2nd time) can be compared

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt?\\_afLoop=32040432188580064#!%40%40%3F\\_afLoop%3D32040432188580064%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Dxpyfqatn3\\_902](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt?_afLoop=32040432188580064#!%40%40%3F_afLoop%3D32040432188580064%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dxpyfqatn3_902)

Comment:

Year end report 2017 (1st time and 2nd time)

[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt?\\_afLoop=32040432188580064#!%40%40%3F\\_afLoop%3D32040432188580064%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Dxpyfqatn3\\_902](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt?_afLoop=32040432188580064#!%40%40%3F_afLoop%3D32040432188580064%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dxpyfqatn3_902)

Estimation 1st time of YER2017

Ước thực hiện NSNN năm 2017 (lần 2) (dated 27/04/2018)

Estimation 2nd time of YER2017

Ước thực hiện NSNN năm 2017 (lần 1) (dated 29/01/2018)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt\\_chitiet?dDocName=UCMTMP121384&\\_adf.ctrl-state=i2ppxfkv8\\_813&\\_afLoop=70467054225349754#!%40%40%3F\\_afLoop%3D70467054225349754%26dDocName%3DUCMTMP121384%26\\_adf.ctrl-state%3D127i4ylnvw\\_4](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=UCMTMP121384&_adf.ctrl-state=i2ppxfkv8_813&_afLoop=70467054225349754#!%40%40%3F_afLoop%3D70467054225349754%26dDocName%3DUCMTMP121384%26_adf.ctrl-state%3D127i4ylnvw_4)

There is the functional classification on the Chi NSNN Tab.

Comment:

Economic and functional classification is provided in this document:

Year end report FY2017 (estimated)

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9/slqt\\_chitiet6?dDocName=MOFUCM137328&\\_afLoop=39538207374989610#!%40%40%3F\\_afLoop%3D39538207374989610%26dDocName%3DMOFUCM137328%26\\_a df.ctrl-state%3Dyxwl07irn\\_137](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9/slqt_chitiet6?dDocName=MOFUCM137328&_afLoop=39538207374989610#!%40%40%3F_afLoop%3D39538207374989610%26dDocName%3DMOFUCM137328%26_a df.ctrl-state%3Dyxwl07irn_137)

See the Can Doi tab which shows Interest Payments underneath Recurrent Expenditures.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

Functional classification  
Economic classification

Source:

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt\\_chitiet?dDocName=UCMTMP121384&\\_adf.ctrl-state=i2ppxfkv8\\_813&\\_afLoop=70467054225349754#!%40%40%3F\\_afLoop%3D70467054225349754%26dDocName%3DUCMTMP121384%26\\_adf.ctrl-state%3D127i4ylnvw\\_4](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=UCMTMP121384&_adf.ctrl-state=i2ppxfkv8_813&_afLoop=70467054225349754#!%40%40%3F_afLoop%3D70467054225349754%26dDocName%3DUCMTMP121384%26_adf.ctrl-state%3D127i4ylnvw_4)

There is the functional classification on the Chi NSNN Tab. The Can doi tab only shows capital/current breakout, which is not an economic classification.

Comment:

Economic classification is provided in this document:

Year end report FY2017 (estimated)

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt/slt9/slqt\\_chitiet6?dDocName=MOFUCM137328&\\_afLoop=39538207374989610#!%40%40%3F\\_afLoop%3D39538207374989610%26dDocName%3DMOFUCM137328%26\\_a](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt/slt9/slqt_chitiet6?dDocName=MOFUCM137328&_afLoop=39538207374989610#!%40%40%3F_afLoop%3D39538207374989610%26dDocName%3DMOFUCM137328%26_a)

[df.ctrl-state%3Dyxw07irn\\_137](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt/slt9/slqt_chitiet6?dDocName=MOFUCM137328&_afLoop=39538207374989610#!%40%40%3F_afLoop%3D39538207374989610%26dDocName%3DMOFUCM137328%26_adf.ctrl-state%3Dyxw07irn_137)

See the Can Doi tab which shows Interest Payments underneath Recurrent Expenditures.

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:

No expenditures presented by program

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt\\_chitiet?dDocName=UCMTMP121384&\\_adf.ctrl-state=i2ppxfkv8\\_813&\\_afLoop=70467054225349754#!%40%40%3F\\_afLoop%3D70467054225349754%26dDocName%3DUCMTMP121384%26\\_adf.ctrl-state%3D127i4ylnvw\\_4](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=UCMTMP121384&_adf.ctrl-state=i2ppxfkv8_813&_afLoop=70467054225349754#!%40%40%3F_afLoop%3D70467054225349754%26dDocName%3DUCMTMP121384%26_adf.ctrl-state%3D127i4ylnvw_4)

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://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9/slqt\\_chitiet6?dDocName=MOFUCM137328&\\_afLoop=39538207374989610#!%40%40%3F\\_afLoop%3D39538207374989610%26dDocName%3DMOFUCM137328%26\\_adf.ctrl-state%3Dyxwl07irn\\_137](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9/slqt_chitiet6?dDocName=MOFUCM137328&_afLoop=39538207374989610#!%40%40%3F_afLoop%3D39538207374989610%26dDocName%3DMOFUCM137328%26_adf.ctrl-state%3Dyxwl07irn_137)

Comment:

There are actual values and comparisons to the approved budget in this document, (see Excel tables at the bottom) and a narrative on the page, therefore the score is a.

Year end report FY2017 (estimated)

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9/slqt\\_chitiet6?dDocName=MOFUCM137328&\\_afLoop=39538207374989610#!%40%40%3F\\_afLoop%3D39538207374989610%26dDocName%3DMOFUCM137328%26\\_adf.ctrl-state%3Dyxwl07irn\\_137](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9/slqt_chitiet6?dDocName=MOFUCM137328&_afLoop=39538207374989610#!%40%40%3F_afLoop%3D39538207374989610%26dDocName%3DMOFUCM137328%26_adf.ctrl-state%3Dyxwl07irn_137)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

year end report of 2017 dated 27 April 2018

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt\\_chitiet?dDocName=UCMTMP121384&\\_adf.ctrl-state=i2ppxfkv8\\_813&\\_afLoop=70467054225349754#!%40%40%3F\\_afLoop%3D70467054225349754%26dDocName%3DUCMTMP121384%26\\_adf.ctrl-state%3D127i4ylnvw\\_4](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=UCMTMP121384&_adf.ctrl-state=i2ppxfkv8_813&_afLoop=70467054225349754#!%40%40%3F_afLoop%3D70467054225349754%26dDocName%3DUCMTMP121384%26_adf.ctrl-state%3D127i4ylnvw_4)

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:

b. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

Source:

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt\\_chitiet?dDocName=UCMTMP121384&\\_adf.ctrl-state=i2ppxfkv8\\_813&\\_afLoop=70467054225349754#!%40%40%3F\\_afLoop%3D70467054225349754%26dDocName%3DUCMTMP121384%26\\_adf.ctrl-state%3D127i4ylnvw\\_4](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=UCMTMP121384&_adf.ctrl-state=i2ppxfkv8_813&_afLoop=70467054225349754#!%40%40%3F_afLoop%3D70467054225349754%26dDocName%3DUCMTMP121384%26_adf.ctrl-state%3D127i4ylnvw_4)

Comment:

In the 'Thu NSNN' Sheet, 'Miscellaneous Revenue' accounts for 13% of total revenues, therefore the response is B.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

For FY2017 year end report: same

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9/slqt\\_chitiet6?](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9/slqt_chitiet6?dDocName=MOFUCM140091&dID=146300&_afrLoop=38930088642550001#!%40%40%3FdID%3D146300%26_afrLoop%3D38930088642550001%26dDocName%3DMOFUCM140091%26_adf.ctrl-state%3Dnpch0bzmd_397)

[dDocName=MOFUCM140091&dID=146300&\\_afrLoop=38930088642550001#!%40%40%3FdID%3D146300%26\\_afrLoop%3D38930088642550001%26dDocName%3DMOFUCM140091%26\\_adf.ctrl-state%3Dnpch0bzmd\\_397](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9/slqt_chitiet6?dDocName=MOFUCM140091&dID=146300&_afrLoop=38930088642550001#!%40%40%3FdID%3D146300%26_afrLoop%3D38930088642550001%26dDocName%3DMOFUCM140091%26_adf.ctrl-state%3Dnpch0bzmd_397)

Comment:

The tables present the central budget deficit as a proxy for net new borrowing (Tab: Cân đối)

See comparisons between the original budget and the final outcome in this document, as well, for deficit and interest payments:

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9/slqt\\_chitiet6?dDocName=MOFUCM137328&\\_adf.ctrl-state=yxwl07irn\\_137&\\_afrLoop=39600838689032362#!%40%40%3F\\_afrLoop%3D39600838689032362%26dDocName%3DMOFUCM137328%26\\_adf.ctrl-state%3D1cjrehisoq\\_701](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9/slqt_chitiet6?dDocName=MOFUCM137328&_adf.ctrl-state=yxwl07irn_137&_afrLoop=39600838689032362#!%40%40%3F_afrLoop%3D39600838689032362%26dDocName%3DMOFUCM137328%26_adf.ctrl-state%3D1cjrehisoq_701)

See Excel file

[https://www.mof.gov.vn/webcenter/contentattachfile/idcplg?](https://www.mof.gov.vn/webcenter/contentattachfile/idcplg?dID=146807&dDocName=MOFUCM140762&filename=So%20lieu%20NSNN%20nam%202017.xlsx)

[dID=146807&dDocName=MOFUCM140762&filename=So%20lieu%20NSNN%20nam%202017.xlsx](https://www.mof.gov.vn/webcenter/contentattachfile/idcplg?dID=146807&dDocName=MOFUCM140762&filename=So%20lieu%20NSNN%20nam%202017.xlsx)

Tabs: Can Do (Deficit and Interest Payment)

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:

For FY2017 year end report: same

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9/slqt\\_chitiet6?](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9/slqt_chitiet6?dDocName=MOFUCM140091&dID=146300&_afrLoop=38930088642550001#!%40%40%3FdID%3D146300%26_afrLoop%3D38930088642550001%26dDocName%3DMOFUCM140091%26_adf.ctrl-state%3Dnpch0bzmd_397)

[dDocName=MOFUCM140091&dID=146300&\\_afrLoop=38930088642550001#!%40%40%3FdID%3D146300%26\\_afrLoop%3D38930088642550001%26dDocName%3DMOFUCM140091%26\\_adf.ctrl-state%3Dnpch0bzmd\\_397](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/slqt9/slqt_chitiet6?dDocName=MOFUCM140091&dID=146300&_afrLoop=38930088642550001#!%40%40%3FdID%3D146300%26_afrLoop%3D38930088642550001%26dDocName%3DMOFUCM140091%26_adf.ctrl-state%3Dnpch0bzmd_397)

Comment:

See comparisons between the original budget and the final outcome in this document, as well, for deficit and interest payments:

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt\\_chitiet6?dDocName=MOFUCM137328&\\_adf.ctrl-state=yxwl07irn\\_137&\\_afLoop=39600838689032362#!%40%40%3F\\_afLoop%3D39600838689032362%26dDocName%3DMOFUCM137328%26\\_adf.ctrl-state%3D1cjrehisoq\\_701](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt_chitiet6?dDocName=MOFUCM137328&_adf.ctrl-state=yxwl07irn_137&_afLoop=39600838689032362#!%40%40%3F_afLoop%3D39600838689032362%26dDocName%3DMOFUCM137328%26_adf.ctrl-state%3D1cjrehisoq_701)

See Excel file

<https://www.mof.gov.vn/webcenter/contentattachfile/idcplg?dID=146807&dDocName=MOFUCM140762&filename=So%20lieu%20NSNN%20nam%202017.xlsx>

Tabs: Can Do (Deficit and Interest Payment)

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:

c. Yes, 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.

Source:

For FY2017 year end report: same

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt\\_chitiet6?dDocName=MOFUCM140091&dID=146300&\\_afLoop=38930088642550001#!%40%40%3FdID%3D146300%26\\_afLoop%3D38930088642550001%26dDocName%3DMOFUCM140091%26\\_adf.ctrl-state%3Dnpch0bzmd\\_397](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt_chitiet6?dDocName=MOFUCM140091&dID=146300&_afLoop=38930088642550001#!%40%40%3FdID%3D146300%26_afLoop%3D38930088642550001%26dDocName%3DMOFUCM140091%26_adf.ctrl-state%3Dnpch0bzmd_397)

Comment:

No macroeconomic values reported.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, 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.

Comments: The Year-End Report present the differences between GDP (tăng trưởng GDP đạt 6,81%, cao hơn mục tiêu kế hoạch 6,7% - GDP growth rate reached 6.81%, higher than planned target 6,7%) and inflation rate (Chỉ số giá tiêu dùng bình quân tăng 3,53%, lạm phát cơ bản bình quân tăng 1,41% so với năm 2016 - average CPI increased 3.53%, inflation rate increases 1.41% in comparison to 2016) Link:

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt\\_chitiet6?dID=146300&dDocName=MOFUCM140091&\\_adf.ctrl-state=npch0bzmd\\_397&\\_afLoop=46124989565878882#!%40%40%3FdID%3D146300%26\\_afLoop%3D46124989565878882%26dDocName%3DMOFUCM140091%26\\_adf.ctrl-state%3Dffe9ii0l0\\_4](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/slqt9/slqt_chitiet6?dID=146300&dDocName=MOFUCM140091&_adf.ctrl-state=npch0bzmd_397&_afLoop=46124989565878882#!%40%40%3FdID%3D146300%26_afLoop%3D46124989565878882%26dDocName%3DMOFUCM140091%26_adf.ctrl-state%3Dffe9ii0l0_4)

0091%26\_adf.ctrl-state%3Dffe9ii0l0\_4

Government Reviewer

Opinion: Agree

Researcher Response

agree with peer review to amend to 'c'

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:

Inflation rate  
Real GDP growth

Source:

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/slqt/slqt\\_chitiet?dDocName=UCMTMP121384&\\_adf.ctrl-state=i2ppxfkv8\\_813&\\_afLoop=70467054225349754#!%40%40%3F\\_afLoop%3D70467054225349754%26dDocName%3DUCMTMP121384%26\\_adf.ctrl-state%3D127i4ylnvw\\_4](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/slqt/slqt_chitiet?dDocName=UCMTMP121384&_adf.ctrl-state=i2ppxfkv8_813&_afLoop=70467054225349754#!%40%40%3F_afLoop%3D70467054225349754%26dDocName%3DUCMTMP121384%26_adf.ctrl-state%3D127i4ylnvw_4)

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: Inflation rate Real GDP growth

Government Reviewer

Opinion: Agree

IBP Comment

Categories updated based on the PR comments.

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:

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/slqt/slqt\\_chitiet?dDocName=UCMTMP121384&\\_adf.ctrl-state=i2ppxfkv8\\_813&\\_afLoop=70467054225349754#!%40%40%3F\\_afLoop%3D70467054225349754%26dDocName%3DUCMTMP121384%26\\_adf.ctrl-state%3D127i4ylnvw\\_4](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/slqt/slqt_chitiet?dDocName=UCMTMP121384&_adf.ctrl-state=i2ppxfkv8_813&_afLoop=70467054225349754#!%40%40%3F_afLoop%3D70467054225349754%26dDocName%3DUCMTMP121384%26_adf.ctrl-state%3D127i4ylnvw_4)

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://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt\\_chitiet?dDocName=UCMTMP121384&\\_adf.ctrl-state=i2ppxfkv8\\_813&\\_afLoop=70467054225349754#!%40%40%3F\\_afLoop%3D70467054225349754%26dDocName%3DUCMTMP121384%26\\_adf.ctrl-state%3D12714ylnvw\\_4](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=UCMTMP121384&_adf.ctrl-state=i2ppxfkv8_813&_afLoop=70467054225349754#!%40%40%3F_afLoop%3D70467054225349754%26dDocName%3DUCMTMP121384%26_adf.ctrl-state%3D12714ylnvw_4)

**Comment:**

No non-financial data reported.

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/slnsnn/slqt/slqt\\_chitiet?dDocName=UCMTMP121384&\\_adf.ctrl-state=i2ppxfkv8\\_813&\\_afLoop=70467054225349754#!%40%40%3F\\_afLoop%3D70467054225349754%26dDocName%3DUCMTMP121384%26\\_adf.ctrl-state%3D12714ylnvw\\_4](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=UCMTMP121384&_adf.ctrl-state=i2ppxfkv8_813&_afLoop=70467054225349754#!%40%40%3F_afLoop%3D70467054225349754%26dDocName%3DUCMTMP121384%26_adf.ctrl-state%3D12714ylnvw_4)

Comment:  
No information on policies, and no narrative.

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/slnsn/slqt/slqt\\_chitiet?dDocName=UCMTMP121384&\\_adf.ctrl-state=i2ppxfkv8\\_813&\\_afLoop=70467054225349754#!%40%40%3F\\_afLoop%3D70467054225349754%26dDocName%3DUCMTMP121384%26\\_adf.ctrl-state%3D12714ylnvw\\_4](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/slqt/slqt_chitiet?dDocName=UCMTMP121384&_adf.ctrl-state=i2ppxfkv8_813&_afLoop=70467054225349754#!%40%40%3F_afLoop%3D70467054225349754%26dDocName%3DUCMTMP121384%26_adf.ctrl-state%3D12714ylnvw_4)

**Comment:**

No EBFs are reported in the YER, only functional classifications and revenues.

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:**

b. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

**Source:**

The only information released is the General Budget Balance, not a financial statement

[https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt\\_chitiet?dDocName=UCMTMP121384&\\_adf.ctrl-state=127i4ylnvw\\_4&\\_afLoop=39505784428203063#!%40%40%3F\\_afLoop%3D39505784428203063%26dDocName%3DUCMTMP121384%26\\_afLoop%3D1d1y1mufw\\_4](https://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=UCMTMP121384&_adf.ctrl-state=127i4ylnvw_4&_afLoop=39505784428203063#!%40%40%3F_afLoop%3D39505784428203063%26dDocName%3DUCMTMP121384%26_afLoop%3D1d1y1mufw_4)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: 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". Accordingly, starting from 2020, the Government shall prepare the State-sector financial statements for fiscal year to table the National Assembly, together with the State budget final accounts statements; the statements shall be published in the e-Portal of the Ministry of Finance.

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 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details.*
- *Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) 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>

<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

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

Performance audit

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

Peer Reviewer

Opinion: Agree

Comments: I see that the Audit Report 2018 for BY 2017 presents a part of performance audit report (page 11 in executive summary; pages 41-43 in body audit report). See link <https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx>. The Audit Report 2017 for BY 2016 did not show a performance audits and similarly for AR 2016, 2015. It seems to me that SAI start to conduct the performance audit since 2018 and undertake 21 performance audits within 2018. "Với định hướng xây dựng KHKT như trên, năm 2018, KTNN dự kiến sẽ triển khai 228 cuộc kiểm toán, trong đó: 67 cuộc kiểm toán lĩnh vực NSNN; 21 cuộc kiểm toán hoạt động; 28 cuộc kiểm toán chuyên đề; 53 cuộc kiểm toán dự án đầu tư, 33 cuộc kiểm toán thuộc lĩnh vực doanh nghiệp và các tổ chức tài chính ngân hàng; 26 cuộc thuộc lĩnh vực an ninh, quốc phòng và cơ quan đảng." See the link <https://hoatdongkiemtoan.sav.gov.vn/Pages/chi-tiet-tin.aspx?ItemID=234&l=Tinhoatdongkiemtoan>

Government Reviewer

Opinion: Agree

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:

Quyết toán cân đối ngân sách nhà nước 2016  
<https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Objects of auditing are units using public finance and assets which are too large therefore every year State Audit of Vietnam (SAV) select relevant/emerged ministries, agencies, provinces and projects/programmes for auditing.

Government Reviewer

Opinion: Agree

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/ket-qua-kiem-toan.aspx>

Page 21,22, 23

Comment:

Peer Reviewer

Opinion: Agree

Comments: Objects of auditing are units using public finance and assets which are too large therefore every year State Audit of Vietnam (SAV) select relevant/emerged ministries, agencies, provinces and projects/programmes for auditing. The Audit Plan for 2018 did not include the extra-budgetary funds, see the link <https://hoatdongkiemtoan.sav.gov.vn/Pages/ke-hoach-kiem-toan.aspx>. However, the Audit Plan for 2019 includes an extra-budgetary fund, that is Social Insurance Fund, see the link <https://hoatdongkiemtoan.sav.gov.vn/Pages/ke-hoach-kiem-toan.aspx>. The Social Insurance Fund and Health Insurance Fund together accounted in 2009 for about 95% of the total expenditure of the extra-budgetary Funds. In the period of 2007-2009, expenditure from extrabudgetary Funds, which was reported only at the outturn stage, was equivalent to approaching 8% of the total budget expenditure

Government Reviewer

Opinion: Agree

Researcher Response

no further comment. Agree

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:

Executive summary of audit report 2017

Báo cáo tóm tắt kết quả kiểm toán 2017

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

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:**

Audit reports, recommendations of findings of 2017  
<https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx>  
Audit reports, recommendations of findings of 2016  
<https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx>

**Comment:**

The Audit Report includes recommendations and remedy actions, however there is no report from the executive

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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:**

d. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

**Source:**

Actions taken by agencies after audit recommendations in 2017 and audit report of 2016  
<https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx>  
(title: DANH MỤC CÁC VĂN BẢN ĐÃ ĐƯỢC CÁC CƠ QUAN, ĐƠN VỊ SỬA ĐỔI, BỔ SUNG HOẶC HỦY BỎ THEO KIẾN NGHỊ CỦA KTNN NĂM)

**Comment:**

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

d. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.  
Comments: I do not think SAI and legislature reports release to the public a report that tracks actions taken by the executive to address audit recommendations, but they circulate for internal use

Government Reviewer  
Opinion: Agree

Researcher Response  
no further comment. propose to keep same answer 'a'

IBP Comment  
Based on the feedback from the PR and a review of the information provided, the score of D is confirmed for this question. The link provided by the researcher does not show a report from the SAI or the legislature about actions taken by the executive to response to audit recommendations. The link should show a list of documents amended or canceled on the recommendation of the SAI, however, there are no files or additional information when you click on that link, therefore no information is provided.

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.gob.mx/>); or*
- *Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>), the Fiscal Policy Council in Sweden (Finanspolitiska Rådet, <http://www.finanspolitiskaradet.com/>), 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: Agree

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:**

There is no IFI in Vietnam.

**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:**

There is no IFI in Vietnam.

**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Agree

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:

There is no IFI in Vietnam.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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 debates budget policies prior to the tabling of the Executive's Budget Proposal. 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:

<https://vanhoadoanhnghepv.vn/uy-ban-thuong-vu-quoc-hoi-cho-y-kien-ve-nhan-su-de-bau-chu-tich-nuoc/>  
<http://hanoimoi.com.vn/tin-tuc/Chinh-tri/915485/uy-ban-thuong-vu-quoc-hoi-se-cho-y-kien-ve-cong-tac-nhan-su>

Comment:

Prior to tabling EBP (note that EBP was tabled on Oct 26, 2018):  
dated 15 oct, 2018: Standing committee also discussed the midterm financial 2019-2021 and budget proposal of 2019  
<https://vanhoadoanhnghepv.vn/uy-ban-thuong-vu-quoc-hoi-cho-y-kien-ve-nhan-su-de-bau-chu-tich-nuoc/>

"Ủy ban Thường vụ Quốc hội cũng cho ý kiến vào các báo cáo về ngân sách, kế hoạch tài chính quốc gia, kế hoạch đầu tư công trung hạn.

Cụ thể, báo cáo điều chỉnh kế hoạch đầu tư vốn trái phiếu Chính phủ năm 2018 giữa các bộ, địa phương; đánh giá giữa kỳ thực hiện kế hoạch đầu tư công trung hạn giai đoạn 2016-2020; kết quả thực hiện dự toán ngân sách nhà nước năm 2018, dự toán ngân sách nhà nước và phương án phân bổ ngân sách trung ương năm 2019; kế hoạch tài chính – ngân sách Nhà nước Quốc gia 3 năm 2019-2021."

Since the report mentioned that provides recommendations on the budget is not published, the score is C.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 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:

<http://hanoimoi.com.vn/tin-tuc/Chinh-tri/915485/uy-ban-thuong-vu-quoc-hoi-se-cho-y-kien-ve-cong-tac-nhan-su>

<http://quochoi.quangtri.gov.vn/cac-ky-hop-quoc-hoi/ket-qua-ky-hop-thu-6-quoc-hoi-khoa-xiv-56.html>

<http://quochoi.vn/uybantaichinhngansach/quyetdinhcvdqt/Pages/quyet-dinh-cvdqt.aspx?ItemID=122>

Comment:

The discussion on EBP took place on 15-17 Oct 2018 at Parliament's Standing Committmee (see above news link)  
the EBP was submitted to the Parliament few days before Parliament assembly on 22 Oct.

See: <http://nhandan.com.vn/baothoinay/baothoinay-chinhtri/item/38000802-khai-mac-ky-hop-thu-6-quoc-hoi-khoa-xiv.html>

Finance Committee of Parliament discussed about budget proposal on 9-11 Oct 2019.

see: <http://quochoi.vn/uybantaichinhngansach/quyetdinhcvdqt/Pages/quyet-dinh-cvdqt.aspx?ItemID=122>

Therefore The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year (1/1/2019).

Peer Reviewer

Opinion: Agree

Comments: Add more evidences: The resolution No.70/2018/QH14 regarding approval of the state budget estimation 2019 issued by the National Assembly dated 19 November 2018, mentioned about basis for issuing this resolution based on Government Reports No.40/BC-CP dated 17/10/2018 and No. 513/BC-CP dated 18/10/2018 and Government Statement to the National Assembly 18/10/2018 regarding the state budget estimation 2019,...it means EBP submitted on 17th or 18th October 2018. See the link to this resolution:

[http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class\\_id=1&\\_page=1&mode=detail&document\\_id=195508](http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=1&_page=1&mode=detail&document_id=195508)

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:

<http://thoibaotaichinhvietnam.vn/pages/thoi-su/2018-11-09/quoc-hoi-thong-qua-du-toan-ngan-sach-nam-2019-64129.aspx>

Comment:

9 Nov. 2018

Parliament approved budget proposal of 2019

(see above link news)

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  
<http://vst.mof.gov.vn/webcenter/portal/kbnn/r/o/tpcp/cccs/cc...> ([http://vst.mof.gov.vn/webcenter/portal/kbnn/r/o/tpcp/cccs/cccs\\_chitie?dDocName=MOF148201&\\_afLoop=39064790085416662](http://vst.mof.gov.vn/webcenter/portal/kbnn/r/o/tpcp/cccs/cccs_chitie?dDocName=MOF148201&_afLoop=39064790085416662))

Comment:

This is state budget law that give authority for Parliament to approve and amend budget

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:

<http://thoibaotaichinhvietnam.vn/pages/thoi-su/2018-11-09/quoc-hoi-thong-qua-du-toan-ngan-sach-nam-2019-64129.aspx>

Comment:

The budget resolution included specific provisions adjusting the use of 2018 funding, remaining to be spent in 2019, according to the development plan. The news report states the following:

" Với kế hoạch đầu tư công trung hạn (KHĐTCTH) giai đoạn 2016 - 2020, nghị quyết cũng điều chỉnh, bổ sung vào danh mục kế hoạch và dự toán NSNN năm 2018 một số khoản mục.

Cụ thể: bổ sung 138,592 tỷ đồng dự toán chi đầu tư phát triển nguồn vốn vay ưu đãi của Ngân hàng Thế giới cho Ngân hàng Nhà nước Việt Nam để thực hiện Dự án Hệ thống thông tin quản lý và hiện đại hóa ngân hàng (hợp phần triển khai tại Bảo hiểm Tiền gửi Việt Nam) từ nguồn điều phòng chung vốn ngoài nước của KHĐTCTH 2016 - 2020. Bổ sung 79,854 tỷ đồng dự toán thu và chi đầu tư phát triển từ nguồn viện trợ ODA không hoàn lại của Chính phủ Ai Len để đầu tư cho Dự án hỗ trợ các xã đặc biệt khó khăn. Cùng với đó, bổ sung vốn nước ngoài từ nguồn điều chuyển số vốn đã giao kế hoạch trung hạn cho tỉnh Cao Bằng 8,272 tỷ đồng, Bắc Kạn 14,889 tỷ đồng để thực hiện dự án "Hỗ trợ kinh doanh cho nông hộ (CSSP) của tỉnh Cao Bằng và Bắc Kạn". Đồng thời, bổ sung vào dự toán NSNN năm 2018 khoản 70 tỷ đồng dự toán thu và chi thường xuyên từ nguồn viện trợ không hoàn lại của Chính phủ Bỉ cho tỉnh Bình Thuận để thực hiện Dự án quản lý tổng hợp nguồn nước và phát triển đô thị trong mối liên hệ với biến đổi khí hậu."

"Thực hiện thu cân đối NSNN nguồn lợi nhuận còn lại theo quy định tại Điều 34 Luật Quản lý, sử dụng vốn nhà nước đầu tư vào sản xuất, kinh doanh tại doanh nghiệp của Tập đoàn Công nghiệp - Viễn thông Quân đội; bố trí chi đầu tư phát triển NSNN cho Bộ Quốc phòng tương ứng 30% lợi nhuận sau thuế thu nhập DN của Tập đoàn Công nghiệp - Viễn thông Quân đội để thực hiện nhiệm vụ quốc phòng được cấp có thẩm quyền phê duyệt."

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 and to publish a report. 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:**

<https://sav.gov.vn/Pages/chi-tiet-tin.aspx?ItemID=36605&=TinTucSuKien>

The article also includes excerpts from the report presented to the legislative assembly

**Comment:**

Finance Committee and Standing Committee review the Budget proposal (on 23-24/10/2018 và ngày 29/10/2018) and explained the amendment proposal before whole legislators review at assembly on 10 Nov. 2018

"Đầu phiên họp, Quốc hội nghe Chủ nhiệm Ủy ban Tài chính - Ngân sách của Quốc hội Nguyễn Đức Hải trình bày Báo cáo tiếp thu, giải trình về đánh giá tình hình thực hiện ngân sách Nhà nước (NSNN) năm 2018, dự toán NSNN năm 2019 và Dự thảo Nghị quyết về dự toán NSNN năm 2019.

Báo cáo nêu rõ, trong các ngày 23-24/10/2018 và ngày 29/10/2018, các đại biểu Quốc hội đã thảo luận tại Tổ và tại Hội trường về tình hình thực hiện NSNN năm 2018, dự toán NSNN năm 2019. Ngày 28/10/2018, Ủy ban Tài chính, Ngân sách đã gửi xin ý kiến các vị đại biểu Quốc hội về Dự thảo Nghị quyết về dự toán NSNN. Trên cơ sở ý kiến của các đại biểu Quốc hội, Ủy ban Thường vụ Quốc hội (UBTVQH) đã chỉ đạo Ủy ban Tài chính - Ngân sách tổ chức phiên họp toàn thể ngày 02/11/2018, phối hợp với Hội đồng dân tộc, các Ủy ban của Quốc hội và cơ quan của Chính phủ tiếp thu, giải trình và hoàn thiện Dự thảo Nghị quyết về dự toán NSNN năm 2019. Ngày 08/11/2018, UBTVQH đã tổ chức phiên họp với Lãnh đạo Chính phủ, Bộ Tài chính, Bộ Kế hoạch và Đầu tư để xem xét, cho ý kiến về các nội dung trên."

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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 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:**

<https://sav.gov.vn/Pages/chi-tiet-tin.aspx?ItemID=36605&l=TinTucSuKien>

**Comment:**

Committee of Finance – Budget and Department of Finance – Budget have authority in reviewing draft State Budget in general; Council of Ethnicity and other agencies of the National Assembly review drafts according to responsible fields: education, health, science and technology... and have verification reports on these fields. Verification reports are published by sending to the National Assembly delegates and on mass media.

Not full report is published.

Đầu phiên họp, Quốc hội nghe Chủ nhiệm Ủy ban Tài chính - Ngân sách của Quốc hội Nguyễn Đức Hải trình bày Báo cáo tiếp thu, giải trình về đánh giá tình hình thực hiện ngân sách Nhà nước (NSNN) năm 2018, dự toán NSNN năm 2019 và Dự thảo Nghị quyết về dự toán NSNN năm 2019.

Báo cáo nêu rõ, trong các ngày 23-24/10/2018 và ngày 29/10/2018, các đại biểu Quốc hội đã thảo luận tại Tổ và tại Hội trường về tình hình thực hiện NSNN năm 2018, dự toán NSNN năm 2019. Ngày 28/10/2018, Ủy ban Tài chính, Ngân sách đã gửi xin ý kiến các vị đại biểu Quốc hội về Dự thảo Nghị quyết về dự toán NSNN. Trên cơ sở ý kiến của các đại biểu Quốc hội, Ủy ban Thường vụ Quốc hội (UBTVQH) đã chỉ đạo Ủy ban Tài chính - Ngân sách tổ chức phiên họp toàn thể ngày 02/11/2018, phối hợp với Hội đồng dân tộc, các Ủy ban của Quốc hội và cơ quan của Chính phủ tiếp thu, giải trình và hoàn thiện Dự thảo Nghị quyết về dự toán NSNN năm 2019. Ngày 08/11/2018, UBTVQH đã tổ chức phiên họp với Lãnh đạo Chính phủ, Bộ Tài chính, Bộ Kế hoạch và Đầu tư để xem xét, cho ý kiến về các nội dung trên.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

b. Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

Comments: The report summarizes findings/comments/recommendations of Parliament committees and has been speeched publicly on Parliament meeting before members approve the EBP.

**Government Reviewer**

Opinion: Agree

**Researcher Response**

no comment, no full report of the sector committee disclosed to public. therefore remain 'c'

**IBP Comment**

The researcher's response is confirmed. What is released is a press release, not a full report with the findings and recommendations.

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:**

c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

**Source:**

May 2018: Assembly held a meeting to review in-year budget implementation of 2018

<https://www.moha.gov.vn/kiemsoatthutuchanhchinh/baocao/hom-nay-khai-mac-ky-hop-thu-5-quoc-hoi-khoa-xiv-38286.html>

Agenda of assembly meeting #5, National Assembly XIV:

<http://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoikhoaXIV/kyhophthunam/pages/chuong-trinh-lam-viec.aspx?ItemID=35563>

**Comment:**

The Parliament hold assembly in May every year to review in-year implementation of budget. (see the above link)

Article 21 and 22, State Budget Law 2015: Duties and entitlements of Budget – Finance Committee of the National Assembly: Supervise the implementation of Laws, Resolutions of the National Assembly, Resolutions of Standing Committee of the National Assembly on state budget – finance; supervise the enactment of state budget and state budget – finance policies. Duties and entitlements of Nationalities Council and other Committees of the National Assembly Supervise the implementation of Laws, Resolutions of the National Assembly, Resolutions of Standing Committee of the National Assembly on state budget – finance; supervise the enactment of state budget and state budget – finance policies within its competence

26 May 2018:

Agenda of assembly meeting #5, National Assembly XIV:

<http://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoikhoaXIV/kyhophthunam/pages/chuong-trinh-lam-viec.aspx?ItemID=35563>

Reports and records of meetings to review budget issues:

<http://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoikhoaXIV/kyhophthunam/Pages/thong-cao.aspx?ItemID=35725>

<http://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoikhoaXIV/kyhophthunam/Pages/bien-ban-ghi-am.aspx?ItemID=35681>

<http://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoikhoaXIV/kyhophthunam/Pages/bien-ban-ghi-am.aspx?ItemID=35718>

<http://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoikhoaXIV/kyhophthunam/Pages/bien-ban-ghi-am.aspx?ItemID=35681>

Thứ bảy, ngày 26-5-2018

Sáng: (Truyền hình, phát thanh trực tiếp)

- Tiếp tục thảo luận ở hội trường về kinh tế - xã hội, quyết toán ngân sách nhà nước.

- Thành viên Chính phủ phát biểu giải trình, làm rõ một số vấn đề đại biểu Quốc hội nêu.

Chiều:

- Bộ trưởng Bộ Tài chính Đinh Tiến Dũng, thừa ủy quyền của Thủ tướng Chính phủ trình bày Tờ trình dự thảo Nghị quyết về xử lý một số vấn đề phát sinh trong điều hành ngân sách nhà nước năm 2017 và dự toán ngân sách nhà nước năm 2018.

- Chủ nhiệm Ủy ban Tài chính, Ngân sách của Quốc hội Nguyễn Đức Hải trình bày Báo cáo thẩm tra dự thảo Nghị quyết về xử lý một số vấn đề phát sinh trong điều hành ngân sách nhà nước năm 2017 và dự toán ngân sách nhà nước năm 2018.

- Thảo luận ở hội trường về dự thảo Nghị quyết về xử lý một số vấn đề phát sinh trong điều hành ngân sách nhà nước năm 2017 và dự toán ngân sách nhà nước năm 2018.

- Bộ trưởng Bộ Tài chính Đinh Tiến Dũng giải trình ý kiến đại biểu Quốc hội.

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested 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.

Comments: On May 16, 2019, the Committee for Financial and Budgetary Affairs presents Report No. 1522/BC-UBTCNS12 on review and supplementary assessment of the execution outcomes for year 2018 and implementation of the 2019 State budget plan, the document is publicly available, including situational analysis and recommendations. On May 8, 2019, following the agenda of the 34th meeting, the Standing Committee of the National Assembly provides opinions on the Government report with supplementary assessment of the implementation outcomes 2018 socio-economic development plan and State budget plan; the plan implementation in the first months of 2019, as presented in the link below: <http://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=40189>

Researcher Response

agree that the legislator committee meet 2 times a year to review IYR but only put in news, not publishing report with findings and recommendations. Therefore, remain to 'c'

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

[http://moj.gov.vn/vbqp/lists/vn%20bn%20php%20lut/view\\_detail...](http://moj.gov.vn/vbqp/lists/vn%20bn%20php%20lut/view_detail...) ([http://moj.gov.vn/vbqp/lists/vn%20bn%20php%20lut/view\\_detail.aspx?itemid=21030](http://moj.gov.vn/vbqp/lists/vn%20bn%20php%20lut/view_detail.aspx?itemid=21030))

Comment:

Điều 52. Điều chỉnh dự toán ngân sách nhà nước 1. Điều chỉnh tổng thể ngân sách nhà nước trong trường hợp có biến động về ngân sách so với dự toán đã phân bổ cần phải điều chỉnh tổng thể: a) Chính phủ lập dự toán điều chỉnh tổng thể ngân sách nhà nước trình Quốc hội quyết định; b) Căn cứ vào nghị quyết của Quốc hội về dự toán điều chỉnh tổng thể ngân sách nhà nước và nhiệm vụ thu, chi ngân sách được cấp trên giao, Ủy ban nhân dân các cấp lập dự toán điều chỉnh tổng thể ngân sách địa phương trình Hội đồng nhân dân cùng cấp quyết định. 2. Chính phủ trình Ủy ban thường vụ Quốc hội quyết định điều chỉnh nhiệm vụ thu, chi của một số bộ, cơ quan ngang bộ, cơ quan thuộc Chính phủ, cơ quan khác ở trung ương và một số tỉnh, thành phố trực thuộc trung ương và báo cáo Quốc hội tại kỳ họp gần nhất trong các trường hợp sau: a) Dự kiến số thu không đạt dự toán được Quốc hội quyết định phải điều chỉnh giảm một số khoản chi; b) Có yêu cầu cấp bách về quốc phòng, an ninh hoặc vì lý do khách quan cần phải điều chỉnh. 3. Ủy ban nhân dân trình Thường trực Hội đồng nhân dân cùng cấp quyết định điều chỉnh dự toán ngân sách địa phương và báo cáo Hội đồng nhân dân tại kỳ họp gần nhất trong các trường hợp sau: a) Dự kiến số thu không đạt dự toán được Hội đồng nhân dân quyết định phải điều chỉnh giảm một số khoản chi; b) Ủy ban thường vụ Quốc hội quyết định điều chỉnh dự toán ngân sách của một số tỉnh, thành phố trực thuộc trung ương theo quy định tại khoản 2 Điều này; c) Khi cần điều chỉnh dự toán ngân sách của một số đơn vị dự toán hoặc địa phương cấp dưới. 4. Chính phủ yêu cầu Hội đồng nhân dân cấp tỉnh điều chỉnh dự toán ngân sách nếu việc bố trí ngân sách địa phương không phù hợp với nghị quyết của Quốc hội. 5. Ủy ban nhân dân yêu cầu Hội đồng nhân dân cấp dưới điều chỉnh dự

toán ngân sách nếu việc bố trí ngân sách địa phương không phù hợp với nghị quyết của Hội đồng nhân dân cấp trên. Article 52. - Adjustment of the State budget estimates 2. The Government submits to the Standing Committee of the National Assembly for decision adjusting revenue and expenditure tasks of a number of ministries, ministerial-level agencies, government-attached agencies, other central agencies and a number of provinces and cities directly Central and report to the National Assembly at the nearest session in the following cases: A) Estimated incomes which do not meet the cost estimate decided by the National Assembly must be adjusted to reduce some expenses; B) There are urgent requirements for national defense, security or for objective reasons that need to be adjusted.

The change of budget estimates which has been decided by the National Assembly in accordance with Article 53 of the State Budget Law 2015 or are small (not affect to the overall estimates), will be submitted to the Standing Committee of the National Assembly for consideration and decision. Major changes, affecting the overall estimates will be submitted to the National Assembly for consideration and decision.

Peer Reviewer

Opinion: Agree

Comments: Example: Programme AAA funded by WB and SECO has BY 2019 approved at the beginning of the year, but after 6 months implementation project would like to increase the total estimate 2019, the project needs to submit the revised total estimate to Public Expenditure Department under Ministry of Finance who will consolidate all revised total estimates and submit to National Assembly for approval. It takes so much time, then we try to avoid revision of the total estimates (in case you revise activities and amounts underneath (keep the total estimates as approval) it would be fine and we only need to submit to Minister for approval and no need to submit to National Assembly for approval)

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:

Regulated by law for surplus. ref .budget law 2015 [http://moj.gov.vn/vbpq/lists/vn%20bn%20php%20lut/view\\_detail...](http://moj.gov.vn/vbpq/lists/vn%20bn%20php%20lut/view_detail...)

([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;

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." [http://moj.gov.vn/vbpq/lists/vn%20bn%20php%20lut/view\\_detail...](http://moj.gov.vn/vbpq/lists/vn%20bn%20php%20lut/view_detail...)

([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)) State Budget Law: Article 52 "Settlement to State Budget Estimate" and Article 59 "Settlement of increases, decreases in revenue and expenditure during the enactment of state budget" also apply.

**Comment:**

Peer Reviewer

Opinion: Agree

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:

The final statement of budget 2016 was reviewed by legislator on 22 May 2018

<http://quochoi.vn/hoatdongcuaquochoi/cackyhophquochoi/quochoikhoaXIV/kyhophthunam/Pages/thong-cao.aspx?ItemID=35572>

Record is available online as follow link:

<http://quochoi.vn/hoatdongcuaquochoi/cackyhophquochoi/quochoikhoaXIV/kyhophthunam/Pages/bien-ban-ghi-am.aspx?ItemID=35607>

Thứ ba, ngày 22-5-2018, buổi sáng, Quốc hội thảo luận ở tổ về đánh giá bổ sung kết quả thực hiện kế hoạch phát triển kinh tế-xã hội và ngân sách nhà nước năm 2017; tình hình thực hiện kế hoạch phát triển kinh tế-xã hội và ngân sách nhà nước những tháng đầu năm 2018 (trong đó có kết hợp thảo luận cùng Báo cáo về kết quả thực hành tiết kiệm, chống lãng phí năm 2017) và quyết toán ngân sách nhà nước năm 2016.

Audit report of 2016 was released on 12 June 2018

Báo cáo kiểm toán nhà nước 2016

Quốc hội phê chuẩn Báo cáo quyết toán 2016: ngày 12.6.2018

<http://baodauthau.vn/tai-chinh/quoc-hoi-phe-chuan-quyet-toan-ngan-sach-nha-nuoc-nam-2016-72307.html>

Search dated 15.6.2018

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

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 by the National Assembly at the request of Standing Committee of the National Assembly. 3. The term of office of State Auditor General is 05 years and coincides with the term of the National Assembly. State Auditor General may be reelected for not more than two consecutive terms."

<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

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, Clause 2, State Audit Office Law 2015 State Auditor General is dismissed by the National Assembly at the request of Standing Committee of 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

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

Researcher Response

agree

IBP Comment

IBP confirms the researcher's response. While previously the answer to this question was B because in practice some SOEs are not audited, in 2018 the audit agency audited SOEs including like Petro Vietnam, and others. Also audits were done of security sector' companies/agencies and other ministries. See full list in: <https://hoatdongkiemtoan.sav.gov.vn/Pages/ket-qua-kiem-toan.aspx>

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:**

NAtional Assembly's standing committee is the agency to review SAI's work.

See the debate on the law on taxation. where shows relationship of NA's standing committee and state audit.

see link: <https://www.msn.com/vi-vn/money/news/sau-tranh-c%C3%A3i-b%E1%BB%99-t%C3%A0i-ch%C3%ADnh-C4%91%E1%BB%93ng-C3%BD-k%E1%BA%BFT-lu%E1%BA%ADn-c%E1%BB%A7a-ki%E1%BB%83m-to%C3%A1n-nh%C3%A0-n%C6%B0%E1%BB%9Bc-l%C3%A0-C4%91%E1%BB%99c-l%E1%BA%ADp/ar-BBSFh2W>

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.

see: <http://quochoi.vn/hoatdongcuaquochoi/cackyhopquochoi/quochoikhoaXIV/kyhopthu6/Pages/van-kien-tai-lieu.aspx?ItemID=4197>

**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:**

c. Rarely (i.e., once or twice).

**Source:**

Testimony of audit report is often organised in May every year at the time of review and approve budget of new year

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Researcher Response

In May every year, State Auditor General report before NA Assembly. Full report before NA approves Final Statement of State budget. Read on :<http://quochoi.vn/tintuc/pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=35579>

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:

d. The requirements for a "c" response or above are not met.

Source:

CSO can participate and provide inputs in the information provided in the budget proposal documents to executives for budget 2018: 03/08/2017  
see: news at <http://cdvietnam.org/khao-sat-ngan-sach-cong-dan/>  
also CSO sent the written inputs to Ministry of Finance

27 Nov. 2018: CSOs dialogues and provided inputs on executive budget proposal of 2019  
<http://cdvietnam.org/lien-minh-minh-bach-ngan-sach-btap-doi-thoi-voi-vu-ngan-sach-bo-tai-chinh-ve-du-thao-nsnn-2019/>

29 Oct 2018:

CSOs organised dialogues on budget proposal of 2019:  
see: <http://www.baokiemtoannhanuoc.vn/trong-nuoc/can-co-buoc-tien-xa-hon-nua-trong-viec-cong-khai-nsnn-139563>

Comment:

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 branch has a number of mechanisms for citizens, civil society organizations and/or associations to share and exchange views on budgetary affairs.

IBP Comment

During an IBP cross-country consistency check, the score for this question was revised from C to D. The meetings cited by the researcher were organized by civil society, who invited the Ministry of Finance to attend. To count for this question, participation activities should be organized by the Ministry of Finance, who should be the one inviting the public and civil society to attend. For that reason, while the meetings held by civil society are an important step, they do not count as a mechanism organized by the government executive.

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 vulnerable and underrepresented communities and/or civil society organizations 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:

Comment:

There is an online survey that is open to everyone --

see: news at <http://cdvietnam.org/khao-sat-ngan-sach-cong-dan/>  
also CSO sent the written inputs to Ministry of Finance

However there is no evidence that there has been a specific effort to reach out to vulnerable groups

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: As stated in answer to question 125, citizens are engaged even in the stage of policy and mechanism formulation. In accordance with the Law on the Promulgation of Legal and Regulatory Documents, the lead agency responsible for the drafting of any legal and/or regulatory documents must consult with the agencies, organizations and the people that are directly impacted by the document (including many policies and mechanisms relating to the poor and disadvantaged people). The consultation can be in the form of direct consultation, written comments and inputs, workshops or consultation by posting documents in the websites of the drafting agency. The public can provide direct comments, inputs or channel their comments or inputs via the Vietnam Fatherland Front, any mass organizations and/or by contacting members of the National Assembly (who represent the people).

IBP Comment

During an IBP cross-country consistency check, the score for this question is confirmed as B. The meetings cited by the researcher were organized by civil society, who invited the Ministry of Finance to attend. To count for this question, participation activities should be organized by the Ministry of Finance, who should be the one inviting the public and civil society to attend. For that reason, while the meetings held by civil society are an important step, they do not count as a mechanism organized by the government executive. The consultations of the Vietnam Fathers Front referenced by the government also do not count for this question, which asks about consultations held by the executive, and not the legislature. See the responses to Questions 136-138 which show evidence that the consultations held by the Vietnam Fathers Front were submitted to the legislature for their consideration. There is no evidence, however, of any submission from the Vietnam Father's Front to the Ministry of Finance about the budget formulation, however, meaning that it is not considered a mechanism organized by the executive for public consultation.

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.*

*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:

d. The requirements for a "c" response or above are not met.

Source:

The website for consultation asks about budget documents in the budget process, not the budget priorities themselves. <http://cdvietnam.org/khao-sat-ngan-sach-cong-dan/>

Comment:

In the report on the meeting with CSO, a numbers of topics were mentioned, including:

- (1) Monetary policy and macroeconomic stability
- (2) Accuracy of revenue projections
- (3) Development strategies and the prioritization of sectors
- (5) Details of investment expenditures
- (6) Financial mechanism of public service delivery units

Not mentioned is anything about debt, except for the Law on Debt

<http://www.baokiemtoannhanuoc.vn/trong-nuoc/can-co-buoc-tien-xa-hon-nua-trong-viec-cong-khai-nsnn-139563>

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer:

a. The executive's engagement with citizens covers all six topics.

Comments: In the full documentation and the citizen budget for the State budget proposal submitted to the National Assembly, information on budget deficit and public debt is presented for consultation with the public. The Minister of Finance responding to the enquiries (hearing) of National Assembly members (people's representatives) also provides detailed explanation of issues on budget deficit, public debt, debt service, borrowing interest rate, bond tenors...

IBP Comment

During an IBP cross-country consistency check, the score for this response is revised from B to D. As there is no mechanism for the government to collect input during the formulation phase (as assessed in Q125), the score for this question must be D. The consultation website and meetings cited by the researcher were organized by civil society, who invited the Ministry of Finance to attend. To count for this question, participation activities should be organized by the Ministry of Finance, who should be the one inviting the public and civil society to attend. For that reason, while the website and meetings held by civil society are an important step, they do not count as a mechanism organized by the executive (MoF). In response to the government reviewer, the Minister of Finance responding to National Assembly members also does not count for this question. National Assembly members are elected members of the legislature, and not either CSOs or the general public. As this questions about direct public engagement with the Ministry of Finance (and not indirect engagement through National Assembly members) the score is still confirmed as D.

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 province started to organise social audits, community monitoring and implementation of budget public investment.

A large portion of the Executive members are also the National Assembly's deputies and they have the obligation of listening to the populace through the so-called "meeting the voters sessions". However, as attending voters are also selected and invited.

However, publication of constituencies views on budget implementation during constituency hearing (May 2018) is available

Citizens (all individuals) can provide inputs, comments on all issues, including budget and investment issues to parliament members and Vietnam Father Front to bring to Parliament assembly meetings.

see summary of constituencies inputs below:

<http://quochoi.vn/hoatdongcuaquochoi/cackyhopquochoi/quochoikhoaXIV/kyhopthunam/Pages/van-kien-tai-lieu.aspx?ItemID=4103>

Comment:

There is also a public hearing of the discussion about budget implementation between the Executive and the National Assembly --

Public hearing on budget implementation of budget 2018:

Minister of Finance responded in public hearing on 29 Oct 2018.

[http://www.mof.gov.vn/webcenter/portal/btc/r/k/o/vdqhq/vdqhq\\_chitiet?dDocName=MOFUCM137589&\\_afLoop=33661572250253384#!%40%40%3F\\_afLoop%3D33661572250253384%26dDocName%3DMOFUCM137589%26\\_a](http://www.mof.gov.vn/webcenter/portal/btc/r/k/o/vdqhq/vdqhq_chitiet?dDocName=MOFUCM137589&_afLoop=33661572250253384#!%40%40%3F_afLoop%3D33661572250253384%26dDocName%3DMOFUCM137589%26_a)

[df.ctrl-state%3D1ap3gsfsbu\\_90](http://www.mof.gov.vn/webcenter/portal/btc/r/k/o/vdqhq/vdqhq_chitiet?dDocName=MOFUCM137589&_afLoop=33661572250253384#!%40%40%3F_afLoop%3D33661572250253384%26dDocName%3DMOFUCM137589%26_a)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Article 16 of the 2015 State Budget Law 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. The scrutiny covers: (i) the compliance with applicable legislations on the management and use of the State budget; (ii) annual State budget execution; (iii) public disclosure of State budget information in compliance with laws.

IBP Comment

During an IBP cross-country consistency check, this score is revised from C to D. The citations provided by the researcher show that the Vietnamese Fatherland Front holds consultations on behalf of the legislature, and submits the findings from these consultations to the National Assembly as a documented report. This is also consistent with Article 16 as cited by the Government Reviewer. For example, the opening of the report cited by the researcher states the following, clearing showing the consultations were held on behalf of the National Assembly, and not the Ministry of Finance (translated via Google Translate): "Since the fourth session of the 14th National Assembly up to now, the Presidium of the Central Committee of the Vietnam Fatherland Front in coordination with the National Assembly Standing Committee has collected 3,463 opinions and recommendations from voters and Nhan people sent to the National Assembly, including 1,004 voters' opinions and opinions reflected in the National Assembly Delegations and 2,459 People's opinions and proposals reflected in the Fatherland Front system." As there is no evidence that consultations are held with either the guidance of, or engagement with, the Ministry of Finance, or that the Ministry of Finance receives or responds to feedback collected by the Vietnam Father's Front - then this mechanism does not count for this question. Instead, the consultations of the Vietnam Fathers Front will be assessed in Questions 136-138. Similarly, the Public Hearing cited by the researcher only involves National Assembly members and the Ministry of Finance - no wider public engagement beyond these government representatives. For that reason, it also does not count as a direct participation mechanism for the public as assessed in this question.

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 vulnerable and underrepresented community and/or civil society organizations 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:

Public hearing on budget implementation of budget 2018:

Minister of Finance responded in public hearing on 29 Oct 2018.

[http://www.mof.gov.vn/webcenter/portal/btc/r/k/o/vdqhqt/vdqhqt\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/btc/r/k/o/vdqhqt/vdqhqt_chitiet?dDocName=MOFUCM137589&_afLoop=33661572250253384#!%40%40%3F_afLoop%3D33661572250253384%26dDocName%3DMOFUCM137589%26_a)

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[df.ctrl-state%3D1ap3gsfsbu\\_90](http://www.mof.gov.vn/webcenter/portal/btc/r/k/o/vdqhqt/vdqhqt_chitiet?dDocName=MOFUCM137589&_afLoop=33661572250253384#!%40%40%3F_afLoop%3D33661572250253384%26dDocName%3DMOFUCM137589%26_a)

Comment:

There is no evidence of vulnerable groups being consulted during the public hearings cited, or also in the other mechanisms identified in Q128.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: For people at grassroots level, the Ministry of Finance already specifies the contents and formats of public disclosure relevant to the local circumstances and conditions. Accordingly, the Commune People's Committee is responsible to publicly disclose commune budget revenues and expenditures, voluntary contributions by communities and the public, and especially State supports to the poor and the disadvantaged people/ Public disclosure must be exercised in all stages from policy conceptualization to processes and procedures for support and implementation outcomes. The format can be listing of information in the shopfront of the Commune People's Committee, announcement via commune radio station or speakers. As a result, the people (including the under-represented, the vulnerable) can easily access the information and be engaged in the scrutiny of budget execution. The people can exercise their scrutiny and oversight via Commune Fatherland Front, Commune People's Inspectorate or Community-based Investment Oversight Board. However, the executive does not take any concrete steps to liason with the citizens/the under-represented/the vulnerable or organizations representing such communities during budget execution.

IBP Comment

During an IBP cross-country consistency check, this score is confirmed as B. The Public Hearing cited by the researcher only involves National Assembly members and the Ministry of Finance - no wider public engagement beyond these government representatives. For that reason, it also does not count as a direct participation mechanism for the public as assessed in this question. The activities described by the Government Reviewer also are all organized at the sub-national level, and do not represent engagement of the Ministry of Finance with the public on budget implementation issues.

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.

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:

Citizens provide inputs to their elective representatives and Vietnam Father Front on all issues: including budget, public investment, financial issues (see summary note in May 2018 published on website of parliament)

<http://quochoi.vn/hoatdongcuaquochoi/cackyhophquochoi/quochoikhoaXIV/kyhophthunam/Pages/van-kien-tai-lieu.aspx?ItemID=4103>

Ministry of Finance seeks inputs of all citizens on implementation of national target programs (social spending)

Link is to a circular passed in 2018 which creates a mandate for citizen input, however since the circular was approved in 2018 it is not clear whether this happens in practice yet

[http://www.mof.gov.vn/webcenter/portal/btc/r/cd/dtvb/ctdtvb?id=13739&\\_afLoop=33671382464526547#!%40%40%3F\\_afLoop%3D33671382464526547%26centerWidth%3D0%2525%26id%3D13739%26leftWidth%3D100%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3D1f8cmbfj\\_78](http://www.mof.gov.vn/webcenter/portal/btc/r/cd/dtvb/ctdtvb?id=13739&_afLoop=33671382464526547#!%40%40%3F_afLoop%3D33671382464526547%26centerWidth%3D0%2525%26id%3D13739%26leftWidth%3D100%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D1f8cmbfj_78)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: For clarification to the above assessment: The Ministry of Finance has issued Circular No. 08/2019/TT-BTC, dated January 30, 2019, for the revision and supplementation to certain Article of MoF Circular No. 43/2017/TT-BTC, dated May 12, 2017, promulgating regulations on the management and use of budget for recurrent expenditure in the implementation of the National Target Program on New Rural Development for period 2016 - 2020. The Circular came into force on March 18, 2019.

IBP Comment

During an IBP cross-country consistency check, this score is revised from B to D. The citations provided by the researcher show that the Vietnamese Fatherland Front holds consultations on behalf of the legislature, and submits the findings from these consultations to the National Assembly as a documented report. Therefore, consultations of the Vietnam Fathers Front will be assessed in Questions 136-138. Please also refer to question 128, which explains that there is no mechanism of direct engagement with the Ministry of Finance around the implementation of the budget, therefore question 130 must also score D. The circular of the government may show that additional regulations around how the Ministry of Finance interacts with the public during the implementation of the budget - however, as this only came into effect in 2019 after the end of the OBS research (December 31, 2018), then this mechanism cannot be assessed in this OBS round.

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:

Public consultation on budget formulation (before EBP 2019 was approved by National Assembly) with purpose, timeline

Ministry of Finance seeks inputs on EBP of 2019

dated: 25 Oct 2018

[http://www.mof.gov.vn/webcenter/portal/tttc/r/o/thongcaobaochi/thongcaobaochi\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/tttc/r/o/thongcaobaochi/thongcaobaochi_chitiet?dDocName=MOFUCM137357&_afLoop=33660124378933777#!%40%40%3F_afLoop%3D33660124378933777%26dDocName%3DMOFUCM137357%26_a)

[dDocName=MOFUCM137357&\\_afLoop=33660124378933777#!%40%40%3F\\_afLoop%3D33660124378933777%26dDocName%3DMOFUCM137357%26\\_a](http://www.mof.gov.vn/webcenter/portal/tttc/r/o/thongcaobaochi/thongcaobaochi_chitiet?dDocName=MOFUCM137357&_afLoop=33660124378933777#!%40%40%3F_afLoop%3D33660124378933777%26dDocName%3DMOFUCM137357%26_a)  
[df.ctrl-state%3D18t728k6jv\\_9](http://www.mof.gov.vn/webcenter/portal/tttc/r/o/thongcaobaochi/thongcaobaochi_chitiet?dDocName=MOFUCM137357&_afLoop=33660124378933777#!%40%40%3F_afLoop%3D33660124378933777%26dDocName%3DMOFUCM137357%26_a)

The following links are published in 2019, therefore cannot be used as part of the OBS scoring for this round, however they show a new initiative of the MoF to respond to petitions from citizens.

During around the year (2019), Ministry of Finance open mechanism to receive citizens questions and engage responses to them. published on website:

[https://www.mof.gov.vn/webcenter/portal/btc/r/cd/td49?](https://www.mof.gov.vn/webcenter/portal/btc/r/cd/td49?_afLoop=39518331419873759#!%40%40%3F_afLoop%3D39518331419873759%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D19hqy54p8l_70)

[\\_afLoop=39518331419873759#!%40%40%3F\\_afLoop%3D39518331419873759%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3D19hqy54p8l\\_70](https://www.mof.gov.vn/webcenter/portal/btc/r/cd/td49?_afLoop=39518331419873759#!%40%40%3F_afLoop%3D39518331419873759%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D19hqy54p8l_70)

eg. on use and collection of tax to budget revenue:

[http://www.mof.gov.vn/webcenter/portal/btc/r/cd/td49/td\\_chitiet43?](http://www.mof.gov.vn/webcenter/portal/btc/r/cd/td49/td_chitiet43?dDocName=MOFUCM151197&dID=157798&_afLoop=33671985204545846#!%40%40%3FdID%3D157794%26_afLoop%3D33671985204545846%26dDocName%3DMOFUCM151197%26_adf.ctrl-state%3D1f8cmbfj_343)

[dDocName=MOFUCM151197&dID=157798&\\_afLoop=33671985204545846#!%40%40%3FdID%3D157794%26\\_afLoop%3D33671985204545846%26dDocName%3DMOFUCM151197%26\\_adf.ctrl-state%3D1f8cmbfj\\_343](http://www.mof.gov.vn/webcenter/portal/btc/r/cd/td49/td_chitiet43?dDocName=MOFUCM151197&dID=157798&_afLoop=33671985204545846#!%40%40%3FdID%3D157794%26_afLoop%3D33671985204545846%26dDocName%3DMOFUCM151197%26_adf.ctrl-state%3D1f8cmbfj_343)

Questions on the use of social fund:

[http://www.mof.gov.vn/webcenter/portal/btc/r/cd/td49/td\\_chitiet43?](http://www.mof.gov.vn/webcenter/portal/btc/r/cd/td49/td_chitiet43?dDocName=MOFUCM151201&dID=157798&_afLoop=33672101761632048#!%40%40%3FdID%3D157798%26_afLoop%3D33672101761632048%26dDocName%3DMOFUCM151201%26_adf.ctrl-state%3D1f8cmbfj_475)

[dDocName=MOFUCM151201&dID=157798&\\_afLoop=33672101761632048#!%40%40%3FdID%3D157798%26\\_afLoop%3D33672101761632048%26dDocName%3DMOFUCM151201%26\\_adf.ctrl-state%3D1f8cmbfj\\_475](http://www.mof.gov.vn/webcenter/portal/btc/r/cd/td49/td_chitiet43?dDocName=MOFUCM151201&dID=157798&_afLoop=33672101761632048#!%40%40%3FdID%3D157798%26_afLoop%3D33672101761632048%26dDocName%3DMOFUCM151201%26_adf.ctrl-state%3D1f8cmbfj_475)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.

Comments: The budget proposal presented to the National Assembly is published in the e-Portal of the Ministry of Finance for consultation with the public, which specifies purposes, timeline and intended outcomes

IBP Comment

During an IBP consistency check, this score is revised from C to D. As there is no public direct engagement with the Ministry of Finance, as assessed in Q125 and Q128, then this score must be D. The documents mentioned by the researcher and Ministry of Finance in relation to the budget proposal are good transparency practices in terms of disclosure of budgetary information (assessed in Sections 1-3 of the OBS) however they provide no information about how citizens can submit input, comments or feedback to the government about the budget formulation practices.

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 information about the budget consultations, but no report from the executive describing how it has used the feedback from the public in formulating the budget proposal.

Ministry of Finance seeks inputs on EBP of 2019

dated: 25 Oct 2018

[http://www.mof.gov.vn/webcenter/portal/tttc/r/o/thongcaobaochi/thongcaobaochi\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/tttc/r/o/thongcaobaochi/thongcaobaochi_chitiet?dDocName=MOFUCM137357&_afLoop=33660124378933777#!%40%40%3F_afLoop%3D33660124378933777%26dDocName%3DMOFUCM137357%26_a)

[df.ctrl-state%3D18t728k6jv\\_9](http://www.mof.gov.vn/webcenter/portal/tttc/r/o/thongcaobaochi/thongcaobaochi_chitiet?dDocName=MOFUCM137357&_afLoop=33660124378933777#!%40%40%3F_afLoop%3D33660124378933777%26dDocName%3DMOFUCM137357%26_a)

Public hearing on budget implementation of budget 2018:

Minister of Finance responded in public hearing on 29 Oct 2018.

[http://www.mof.gov.vn/webcenter/portal/btc/r/k/o/vdqhq/vdqhq\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/btc/r/k/o/vdqhq/vdqhq_chitiet?dDocName=MOFUCM137589&_afLoop=33661572250253384#!%40%40%3F_afLoop%3D33661572250253384%26dDocName%3DMOFUCM137589%26_a)

[df.ctrl-state%3D1ap3gsfsbu\\_90](http://www.mof.gov.vn/webcenter/portal/btc/r/k/o/vdqhq/vdqhq_chitiet?dDocName=MOFUCM137589&_afLoop=33661572250253384#!%40%40%3F_afLoop%3D33661572250253384%26dDocName%3DMOFUCM137589%26_a)

Ministry of Finance engaged with all citizens and responded:

(online published)

[http://www.mof.gov.vn/webcenter/portal/btc/r/cd/td49?](http://www.mof.gov.vn/webcenter/portal/btc/r/cd/td49?_afLoop=33671556863311424#!%40%40%3F_afLoop%3D33671556863311424%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D1f8cmbfj_239)

[\\_afLoop=33671556863311424#!%40%40%3F\\_afLoop%3D33671556863311424%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3D1f8cmbfj\\_239](http://www.mof.gov.vn/webcenter/portal/btc/r/cd/td49?_afLoop=33671556863311424#!%40%40%3F_afLoop%3D33671556863311424%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D1f8cmbfj_239)

Ministry of Finance open window to engage with public on all matters related to budget and finance, with published responses:

"Kiến nghị cử tri"

[http://www.mof.gov.vn/webcenter/portal/btc/r/cd/td49?](http://www.mof.gov.vn/webcenter/portal/btc/r/cd/td49?_afLoop=33671556863311424#!%40%40%3F_afLoop%3D33671556863311424%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D1f8cmbfj_239)

[\\_afLoop=33671556863311424#!%40%40%3F\\_afLoop%3D33671556863311424%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3D1f8cmbfj\\_239](http://www.mof.gov.vn/webcenter/portal/btc/r/cd/td49?_afLoop=33671556863311424#!%40%40%3F_afLoop%3D33671556863311424%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D1f8cmbfj_239)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The budget proposal presented to the National Assembly is consulted with citizens, in which a mailbox is opened to receive inputs and comments, but in practice no comments nor inputs are received from this channel.

IBP Comment

During an IBP cross-country consistency check, the score for this response is confirmed as D. The budget proposal document cited by the researcher is a good transparency practice, however it does not count as a participation mechanism for how the public can engage with the government around budget formulation questions.

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:

The Ministry of Finance provides reports to the National Assembly about the implementation of the budget, but there is no report on how citizen input on budget implementation is being used to inform the budget.

Responses to the implementation of budget is brought to National Assembly for public information

[http://www.mof.gov.vn/webcenter/portal/btc/r/k/o/vdqhqt/vdqhqt\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/btc/r/k/o/vdqhqt/vdqhqt_chitiet?dDocName=MOFUCM137208&_afLoop=33673052642029762#!%40%40%3F_afLoop%3D33673052642029762%26dDocName%3DMOFUCM137208%26_a)

[df.ctrl-state%3D1f8cmbfj\\_862](http://www.mof.gov.vn/webcenter/portal/btc/r/k/o/vdqhqt/vdqhqt_chitiet?dDocName=MOFUCM137208&_afLoop=33673052642029762#!%40%40%3F_afLoop%3D33673052642029762%26dDocName%3DMOFUCM137208%26_a)

Parliament Committee presented the review of Ministry of Finance report on implementation of budget 2018:

[http://www.mof.gov.vn/webcenter/portal/btc/r/k/o/vdqhqt/vdqhqt\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/btc/r/k/o/vdqhqt/vdqhqt_chitiet?dDocName=MOFUCM137189&_afLoop=33673173972622882#!%40%40%3F_afLoop%3D33673173972622882%26dDocName%3DMOFUCM137189%26_a)

[df.ctrl-state%3D1f8cmbfj\\_900](http://www.mof.gov.vn/webcenter/portal/btc/r/k/o/vdqhqt/vdqhqt_chitiet?dDocName=MOFUCM137189&_afLoop=33673173972622882#!%40%40%3F_afLoop%3D33673173972622882%26dDocName%3DMOFUCM137189%26_a)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Agree

IBP Comment

The score of D is confirmed for this question - however, this is because there is no direct public engagement with the Ministry of Finance around budget implementation, as assessed in Q128.

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:

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.

During prebudget formulation phase:

The document is dated 24 May 2018 and the website of government dated 24 May 2018.

On 8 June 2018, the Ministry of Finance issued Circular No.54/2018/TT-BTC on guidance for the formulation of the state budget plan for 2019 with time line for all budget agencies to develop budget proposal.

<https://thuvienphapluat.vn/van-ban/Tai-chinh-nha-nuoc/Thong-tu-54-2018-TT-BTC-huong-dan-xay-dung-du-toan-ngan-sach-nha-nuoc-2019-384104.aspx>

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:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: 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 – 135 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 GFT 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:

There are some engagements of the Ministry of Finance, but it is not clear whether any line ministries use consultation mechanisms to ask for feedback on their budgets (i.e. health budget, education budget).

Ministry of Finance open window to engage with public on all matters related to budget and finance, with published responses:

"Kiến nghị cử tri"

[http://www.mof.gov.vn/webcenter/portal/btc/r/cd/td49?](http://www.mof.gov.vn/webcenter/portal/btc/r/cd/td49?_afLoop=33671556863311424#!%40%40%3F_afLoop%3D33671556863311424%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D1f8cmbfj_239)

[\\_afLoop=33671556863311424#!%40%40%3F\\_afLoop%3D33671556863311424%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3D1f8cmbfj\\_239](http://www.mof.gov.vn/webcenter/portal/btc/r/cd/td49?_afLoop=33671556863311424#!%40%40%3F_afLoop%3D33671556863311424%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3D1f8cmbfj_239)

Citizens (all individuals) can provide inputs, comments on all issues, including budget and investment issues to parliament members to bring to Parliament assembly meetings.

see summary of constituencies inputs below:

<http://quochoi.vn/hoatdongcuaquochoi/cackyhopquochoi/quochoikhoaXIV/kyhophunam/Pages/van-kien-tai-lieu.aspx?ItemID=4103>

Ministry of Finance seeks inputs on EBP of 2019

dated: 25 Oct 2018

[http://www.mof.gov.vn/webcenter/portal/tttc/r/o/thongcaobaochi/thongcaobaochi\\_chitiet?](http://www.mof.gov.vn/webcenter/portal/tttc/r/o/thongcaobaochi/thongcaobaochi_chitiet?dDocName=MOFUCM137357&_afLoop=33660124378933777#!%40%40%3F_afLoop%3D33660124378933777%26dDocName%3DMOFUCM137357%26_a)

[dDocName=MOFUCM137357&\\_afLoop=33660124378933777#!%40%40%3F\\_afLoop%3D33660124378933777%26dDocName%3DMOFUCM137357%26\\_a](http://www.mof.gov.vn/webcenter/portal/tttc/r/o/thongcaobaochi/thongcaobaochi_chitiet?dDocName=MOFUCM137357&_afLoop=33660124378933777#!%40%40%3F_afLoop%3D33660124378933777%26dDocName%3DMOFUCM137357%26_a)

[df.ctrl-state%3D18t728k6jv\\_9](http://www.mof.gov.vn/webcenter/portal/tttc/r/o/thongcaobaochi/thongcaobaochi_chitiet?dDocName=MOFUCM137357&_afLoop=33660124378933777#!%40%40%3F_afLoop%3D33660124378933777%26dDocName%3DMOFUCM137357%26_a)

Public hearing on budget implementation of budget 2018:

Minister of Finance responded in public hearing on 29 Oct 2018.

http://www.mof.gov.vn/webcenter/portal/btc/r/k/o/vdqhqt/vdqhqt\_chitiet?  
dDocName=MOFUCM137589&\_afRLoop=33661572250253384#!%40%40%3F\_afRLoop%3D33661572250253384%26dDocName%3DMOFUCM137589%26\_a  
df.ctrl-state%3D1ap3gsfsbu\_90

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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 legislative 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)*

*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 are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.

Source:

During budget debate of Budget proposal 2019 at National Assembly, Parliament members can question in a public hearing, reflecting views of their constituencies to Ministry of Finance

Oct. 2018

Documentation is noted

[http://www.mof.gov.vn/webcenter/portal/btc/r/k/o/vdqhqt/vdqhqt\\_chitiet?dDocName=MOFUCM138662&\\_afLoop=33660816579384986#!%40%40%3F\\_afLoop%3D33660816579384986%26dDocName%3DMOFUCM138662%26\\_a df.ctrl-state%3D1fsyyi9f7\\_42](http://www.mof.gov.vn/webcenter/portal/btc/r/k/o/vdqhqt/vdqhqt_chitiet?dDocName=MOFUCM138662&_afLoop=33660816579384986#!%40%40%3F_afLoop%3D33660816579384986%26dDocName%3DMOFUCM138662%26_a df.ctrl-state%3D1fsyyi9f7_42)

**Comment:**

Budget debate in form of public hearing before approval by NA is broadcasted as well as open to media, CSOs and citizens to attend, with prior request.

CSOs group (BTAP) and expert working on budget issues are invited to contribute to inputs to budget proposal:  
<http://ngansachvietnam.net/index.php/tham-van-cong-dan-ve-ngan-sach-nha-nuoc/202-tham-van-du-thao-du-toan-2018>

<http://cdvietnam.org/lien-minh-minh-bach-ngan-sach-btap-doi-thoi-voi-vu-ngan-sach-bo-tai-chinh-ve-du-thao-nsnn-2019/>

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**IBP Comment**

During an IBP consistency check, the score for this question is revised from C to B. While the public hearings cited by the researcher do not count for this question (as the only participants are the Ministry of Finance and National Assembly members, not CSOs or representatives from the wider public) they would not count for this question. However, as cited by the researcher in Q128 (responses copied here) - there are views on budget implementation that are collected during constituency hearing (May 2018). Citizens (all individuals) can provide inputs, comments on all issues, including budget and investment issues to parliament members and Vietnam Father Front to bring to Parliament assembly meetings. Summary of constituencies inputs below: <http://quochoi.vn/hoatdongcuaquochoi/cackyhopquochoi/quochoikhoaXIV/kyhopthunam/Pages/van-kien-tai-lieu.aspx?ItemID=4103> Based on this report, which includes some limited discussion of budgetary issues and shows that both consultations were held where public input was requested, and the inputs submitted to the legislature as part of their proceedings, this qualifies for a B score.

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.*

*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:**

[http://www.mof.gov.vn/webcenter/portal/btc/r/k/o/vdqhqt/vdqhqt\\_chitiet?dDocName=MOFUCM137589&\\_adf.ctrl-state=1ap3gsfsbu\\_90&\\_afLoop=33675647284279654#!%40%40%3F\\_afLoop%3D33675647284279654%26dDocName%3DMOFUCM137589%26\\_adf.ctrl-state%3DDevuq6fu1e\\_70](http://www.mof.gov.vn/webcenter/portal/btc/r/k/o/vdqhqt/vdqhqt_chitiet?dDocName=MOFUCM137589&_adf.ctrl-state=1ap3gsfsbu_90&_afLoop=33675647284279654#!%40%40%3F_afLoop%3D33675647284279654%26dDocName%3DMOFUCM137589%26_adf.ctrl-state%3DDevuq6fu1e_70)

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

IBP Comment

During an IBP cross-country consistency check, the response for this question is revised from D to B, based on the topics covered in the following report: <http://quochoi.vn/hoatdongcuaquochoi/cackyhophopquochoi/quochoikhoaXIV/kyhopthunam/Pages/van-kien-tai-lieu.aspx?ItemID=4103> While the report published on the National Assembly's website does not only relate to budgetary issues, documenting the concerns of citizens across a wide range of issues, the report notes the following budgetary issues (at least three topics): #3. Social spending policies (See section 6 and a request to prioritize spending in lower socio-economic regions and disaster-prone regions, as well as reforms of the salary and social insurance regime for public servants) #5. Public investment projects (See section 4 on the reduction of waste in public projects and the issue of suspended investment projects) #6. Public services (See Section 1, for example, and the discussion of services in the agriculture sector)

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 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:

Citizens (all individuals) can provide inputs, comments on all issues, including budget and investment issues to parliament members to bring to Parliament assembly meetings.

Citizens provide inputs to their elective representatives and Vietnam Father Front on all issues: including budget, public investment, financial issues (see summary note in May 2018 published on website of parliament

see summary of constituencies inputs below:

<http://quochoi.vn/hoatdongcuaquochoi/cackyhophopquochoi/quochoikhoaXIV/kyhopthunam/Pages/van-kien-tai-lieu.aspx?ItemID=4103>

Debate and public hearings on budget at National Assembly, including questions of legislature and responses were recorded and posted online:

<http://quochoi.vn/hoatdongcuaquochoi/cackyhophopquochoi/quochoikhoaXIV/kyhopthu6/Pages/bien-ban-ghi-am.aspx>

<http://quochoi.vn/hoatdongcuaquochoi/cackyhophopquochoi/quochoikhoaXIV/kyhopthu6/Pages/bien-ban-ghi-am.aspx?ItemID=38273>

Debate and review of Budget implementation of 2018 at Parliament

<http://quochoi.vn/hoatdongcuaquochoi/cackyhophopquochoi/quochoikhoaXIV/kyhopthu6/Pages/bien-ban-ghi-am.aspx?ItemID=37961>

29/10/2018: Kết quả thực hiện dự toán ngân sách nhà nước năm 2018;

29/10/2018

Kết quả thực hiện dự toán ngân sách nhà nước năm 2018; dự toán ngân sách nhà nước và phương án phân bổ ngân sách trung ương năm 2019 và kế hoạch tài chính - ngân sách nhà nước quốc gia 3 năm 2019 - 2021; phân bổ nguồn kinh phí còn lại và chi thường xuyên chưa sử dụng hết năm 2017. Đánh giá giữa kỳ thực hiện kế hoạch đầu tư công trung hạn, tài chính quốc gia 5 năm giai đoạn 2016-2020

Comment:

Peer Reviewer

Opinion: Agree

Comments: Vietnam Parliament have two meeting every year in May and October. During the May meeting, the Parliament plan to issue the new legal documents and October Meeting has session on planning and budgeting decision for the next year. The cited report published by Vietnam Fatherland Front did not focus much on government budget ,might be as it is presented in May Parliament Meeting which does not debate or decide about budget. Other cited debates for October Parliament Meeting include lots of information/comments/public opinions about budget

Government Reviewer

Opinion: Agree

IBP Comment

During an IBP cross-country consistency check, this score is revised from A to C. While the report cited by the researcher is the correct report to cite for this question (<http://quochoi.vn/hoatdongcuaquochoi/cackyhopquochoi/quochoikhoaXIV/kyhophunam/Pages/van-kien-tai-lieu.aspx?ItemID=4103>) it is a 12-page document that only summarizes the findings received from the public, and does not show how they were used by the National Assembly during deliberations or any adjustments made to either budget formulation or implementation. In addition, while the summary of the debates on the national budget are useful documents, neither refers to the input provided by the Vietnam Father's Front, therefore they cannot be considered a report on how feedback from the public has been used. By OBS standards this only qualifies for a C score.

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 legislative 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:

c. Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the 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 input (participation is not, in practice, open to everyone).

Source:

The final statement of budget 2016 was reviewed by legislator on 22 May 2018

<http://quochoi.vn/hoatdongcuaquochoi/cackyhophopquochoi/quochoikhoaXIV/kyhophthunam/Pages/thong-cao.aspx?ItemID=35572>

Record is available online as follow link:

<http://quochoi.vn/hoatdongcuaquochoi/cackyhophopquochoi/quochoikhoaXIV/kyhophthunam/Pages/bien-ban-ghi-am.aspx?ItemID=35607>

Citizens (all individuals) can provide inputs, comments on all issues to bring to Parliament assembly meetings.

see summary of constituencies inputs below:

<http://quochoi.vn/hoatdongcuaquochoi/cackyhophopquochoi/quochoikhoaXIV/kyhophthunam/Pages/van-kien-tai-lieu.aspx?ItemID=4103>

Comment:

The public hearing at Parliament on audit report of final statement of FY2016 was made on 21 May 2018 and all public got information via broadcast and mass media. News coverage largely to all public:

<https://congluan.vn/quoc-hoi-nghe-to-trinh-va-bao-cao-tham-tra-quyet-toan-nsnn-nam-2016-post38116.html>

[https://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptitutsuk/phodonttsk\\_chitiet?dDocName=UCMTMP123085&dID=128304&\\_afrLoop=38933815087568096#!%40%40%3F\\_afrLoop%3D38933815087568096%26dDocName%3DUCMTMP123085%26dID%3D128304%26showFooter%3Dfalse%26showHeader%3Dfalse%26\\_adf.ctrl-state%3Dnw3qgg4pb\\_4](https://www.mof.gov.vn/webcenter/portal/mttc/r/m/ptitutsuk/phodonttsk_chitiet?dDocName=UCMTMP123085&dID=128304&_afrLoop=38933815087568096#!%40%40%3F_afrLoop%3D38933815087568096%26dDocName%3DUCMTMP123085%26dID%3D128304%26showFooter%3Dfalse%26showHeader%3Dfalse%26_adf.ctrl-state%3Dnw3qgg4pb_4)

<https://baoquocte.vn/trinh-quoc-hoi-phe-chuan-quyet-toan-thu-chi-ngan-sach-nam-2016-71537.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

News/media also can attend the testimony, access to full report and report all news to public about this testimony. Not only many media which can attend NA meetings and assembly, when there are testimony and public hearing. Center for Development and Integration, during the meeting of NA Assembly sent the request to attend the public hearing and got accepted to attend.

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).*

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>

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:

The hotline provided in box page: 'Transparency of audit activities' which is specifically for receiving information about audit activities/plan/reports

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:

State budget law 2015 and State Audit law 2015 doesn't mention about participation mechanisms of the public

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree