

Vietnam

Open Budget Index 2006



Open Budget Index Highlights

Vietnam scores 2 percent out of a possible 100 percent on the *Open Budget Index 2006*. The *Index* evaluates the quantity of information provided to citizens in the seven key budget documents that all governments should make public during the course of the budget year. Vietnam's performance indicates that the government provides citizens with **scant or no information** on the central government's budget and financial activities and that there is great room for improvement.

Public Availability of Key Budget Documents	
Budget Document	Availability
Pre-Budget Statement	
Executive's Budget Proposal	
Citizens' Budget	
In-Year Reports	
Mid-Year Review	
Year-End Report	
Auditor's Report	
Available to the Public	Produced but for internal Use Only
	
	Not Produced
	

The **executive's budget proposal** is one of the most important documents released during the budget year. Vietnam does not release to the public its executive budget proposal, and, as such, the proposal provides no information to the public, scoring 0 percent out of a possible 100 percent of the information needed to present the public with a comprehensive picture of the government's financial activity.

Governments should report to citizens regularly during the budget year on their spending, revenue collection and borrowing with **in-year reports**. Vietnam does not publish its in-year reports or a **mid-year review**; publishing these two documents would greatly strengthen public accountability in the country. These documents should provide the public with updates of the execution of the budget to date and what can be expected for the rest of the budget year. **Year-end reports** by the executive are not released in a timely manner and provide none of the information needed to facilitate comparisons between enacted levels and actual outcomes. Vietnam does not make its **audit report** public and does not provide any information on whether the audit report's recommendations are successfully implemented.

Citizens require both access to information, and opportunities during the budget's consideration to use that information, to ensure their informed participation in budget debates. Vietnam's score on the *Open Budget Index* suggests that the public's access

to information could be improved. The researcher also found that opportunities for citizen participation could be increased. For example, the legislature does not hold public hearings on the budget in which the public can participate.

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