

Open Budget Survey 2017

Questionnaire

Vietnam

January 2018

COUNTRY QUESTIONNAIRE: VIETNAM

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 2017

Sources: Article 14, Law of State Budget 2015

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) 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
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: a. (100)

Sources: Article 15, Law of State Budget 2015

Peer Reviewer

Opinion: Agree with Comments

Comments: Every year a separate legislative document called National Assembly's resolution is passed governing the allocation of state and government's budget, part of which also deals with the issue and responsibilities of making relevant documents publicly available. Such documents can be identified at least for the FY 2016 and 2017.

Government Reviewer

Opinion: Agree with Comments

Comments: Pursuant to the article 14 of the State Budget Law 2015, the budget year starts on the 1st of January and closes on the 31st of December (calendar year). Pursuant to the article 44 of the State Budget Law 2015, by the 15th of May, The Prime Minister issues guidance for the formulation of socio-economic development plan and state budget estimates for the following year. Executive's Budget Proposal is submitted to the National Assembly at the National Assembly meeting in the October yearly. Therefore, PBS is available to public 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.

PBS-3a: If the PBS is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 2 June 2016

Sources: The document is dated 2 June 2016 and the website of government dated 2 June 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: On the 2nd of June 2016, the Prime Minister issued the Directive No. 21/CT-TTg on guidance for the formulation of socio-economic development plan and state budget plan for 2017 On the 24th of June 2016: the Minister of Finance issued Circular No. 91/2016/TT-BTC on guidance for the formulation of the state budget plan for 2017 On the 6th of June 2016: the Ministry of Plan and Investment issued the paper No. 4333/BKHĐT-TH on guidance for the formulation of the socio-economic development plan for 2017.

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 is dated 2 June 2016 and the website of government dated 2 June 2016

Sources: The website of Ministry of Finance and other news: 3 websites were posted on 2 June 2016 eg.

<http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethon...> (http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=2&mode=detail&document_id=184925)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: In the budget year 2017, the PBS is issued on 2/6/2016 (Directive No. 21/CT-TTg) and available at the Government Portal as well as the portal of some ministries such as the Ministry of Plan and Investment, the Ministry of Industry and Trade...

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 mark this question “n/a.”

Answer: <http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethon...>

(http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=2&mode=detail&document_id=184925)

Sources: <http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethon...>

(http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=2&mode=detail&document_id=184925)

Comments: Researcher: The PBS includes the government’s economic and fiscal policy plans and fiscal policy, but only a general index estimates of revenue/expenditure for the next fiscal year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Some links for reference: The Directive No. 21/CT-TTg dated on 2/6/2016 by the Prime Minister:

<http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethon...> (http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=2&mode=detail&document_id=184925) The Circular No. 91/2016/TT-BTC dated on 24/6/2016 by the Ministry of Finance:

<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=185567) The paper No. 4333/BKHDDT-TH dated on 6/6/2016 by the Ministry of Plan and Investment:

<http://www.mpi.gov.vn/Pages/tinbai.aspx?idTin=33111&idcm=131> (<http://www.mpi.gov.vn/Pages/tinbai.aspx?idTin=33111&idcm=131>)

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: <http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethon...>

(http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=2&mode=detail&document_id=184925)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Reference: the PBS is in PDF format but it does not contain numerical data, therefore it is machine readable.

IBP comment: According to OBS methodology, 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. For this reason, the score remains "c".

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-6b: If you selected option "c" or "d" in question PBS-6a above, 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: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question "n/a."

Answer: Circular No 21/CT-TTg on social economic development plan and state budget 2017

Sources: on the website of the government <http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethon...>
(http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=2&mode=detail&document_id=184925)

Peer Reviewer

Opinion: Agree with Comments

Comments: The document issued is not a Circular, mostly for sublaw regulations of ministerial rank. The document numbered 21/CT-TTg is a directive under the authority of the Prime Minister.

Government Reviewer

Opinion: Agree with Comments

Comments: The Directive No. 21/CT-TTg dated on 2/6/2017 by the Prime Minister on guidance for the formulation of socio-economy development plan and state budget plan for 2017 The Circular No. 91/2016/TT-BTC dated on 24/6/2017 by the Ministry of Finance on guidance for the formulation of state budget plan for 2017 The Document No. 4333/BKHDDT-TH dated on 6/6/2016 by the Ministry of Plan and Investment on guiding central ministries and local bodies on in the formulation of socio-economic development plan for 2017.

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

- a. Yes
- b. No

Answer: b.

Sources: Law of State budget doesn't mention citizen version for PBS

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 2017

Sources: Article 14 Law of State Budget 2015

Peer Reviewer

Opinion: Agree with Comments

Comments: More detailed information and data are available to the public through the Ministry of Finance's information portal. One example is the Excel format data set at: <http://www.mof.gov.vn/webcenter/contentattachfile/idcplg?dID=97329&dDocName=MOFUCM094126&filename=Du%20toan%20NSNN%202017.xls>

Government Reviewer

Opinion: Agree with Comments

Comments: According to the State Budget Law 2002 (now replaced), the Executive Budget Proposal is not available to the public as OBS methodology. Pursuant to The State Budget Law 2015 (applied since the budget year 2017), state budget estimates's data and statement notes must be made publicly available when submitting to the National Assembly. However, the budget year starts on the 1 of January and closes on the 31st of December (calendar year) while the EBP for 2017 was submitted to the National Assembly in October of 2016, therefore, the EBP is not publicly available because it still follows the State Budget Law 2002.

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 19 October 2016

Sources: the budget proposal was sent to Parliament on 20 Oct 2016. by Prime Minister. together with the report on Socio-Economic Development Plan 2016 <http://thutuong.chinhphu.vn/Home/Thu-tuong-Nguyen-Xuan-Phuc-...> (<http://thutuong.chinhphu.vn/Home/Thu-tuong-Nguyen-Xuan-Phuc-trinh-bay-Bao-cau-tinh-hinh-KTXH-nam-2016-va-nhiem-vu-2017/201610/25534.vgp>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The report was wrong about the date of submission to the Parliament. Correct date: October 20, 2016.

Government Reviewer

Opinion: Disagree

Suggested answer: The answer is a

Comments: EBP submitted to the legislature for consideration on the 19th of October 2016

Researcher response: The correct date of submission is 19 October 2016. The answer has now been corrected.

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

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) 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
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: d.

Sources: Law of State budget doesn't mention requirements to release the EBP to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-3a: If the EBP is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

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: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Disagree

Suggested answer: <http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt...> (http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt?_afLoop=2105181017929837#!%40%40%3F_afLoop%3D2105181017929837%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3Dstate%3Ddocxkzc5h3_14)

Comments: There are documents with different degrees of complexity and details. Some of them are: 1. The PM's public addressing at the National Assembly's meeting: <http://thutuong.chinhphu.vn/Home/Thu-tuong-Nguyen-Xuan-Phuc-...> (<http://thutuong.chinhphu.vn/Home/Thu-tuong-Nguyen-Xuan-Phuc-trinh-bay-Bao-cao-tinh-hinh-KTXH-nam-2016-va-nhiem-vu-2017/201610/25534.vgp>) 2. Projected data:

<http://www.mof.gov.vn/webcenter/contentattachfile/idcplg?dID...> (<http://www.mof.gov.vn/webcenter/contentattachfile/idcplg?dID=97329&dDocName=MOFUCM094126&filename=Du%20toan%20NSNN%202017.xls>) 3. Ministry of Finance's public information:

<http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt...>
(http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/dutoan/slt_n_dutoan_chitiet?dDocName=MOFUCM093878&dID=100250&_afLoop=2101720696591365#!%40%40%3FDID%3D100250%26_afLoop%3D2101720696591365%26dDocName%3Dthzqc7bfw_95)

Government Reviewer

Opinion: Agree

Researcher response: 1. <http://thutuong.chinhphu.vn/Home/Thu-tuong-Nguyen-Xuan-Phuc-...> (<http://thutuong.chinhphu.vn/Home/Thu-tuong-Nguyen-Xuan-Phuc-trinh-bay-Bao-cao-tinh-hinh-KTXH-nam-2016-va-nhiem-vu-2017/201610/25534.vgp>) The document cited by the reviewer is not the document in full as EBP but the EB. For this reason, the answer remains "n/a".

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?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: c.

Sources: Circular 03/2005/TT-BTC on guiding the regulations of publish of state budget documents in the state budget system and report on implementation of public budget. Claus 1, Article 6, the Prime Ministers Decision No. 192/2004/QD-TTg of November 16, 2004, promulgating the Regulation on financial publicity applicable to state budgets at all levels, budget-estimating units, state budget-funded organizations, capital construction investment projects funded with state budget capital, state enterprises, funds originating from the state budget and funds originating from peoples contributions indicated that "the leaders of budget estimate units publicized in internal units on EBP which assigned by legal and higher level"

Comments: Researcher: See the reference to guiding on state budget formulation in the source box: Circular 03/2005/TT-BTC on guiding the regulations of publish of state budget documents in the state budget system and report on implementation of public budget. Claus 1, Article 6, the Prime Ministers Decision No. 192/2004/QD-TTg of November 16, 2004, promulgating the Regulation on financial publicity applicable to state budgets at all levels, budget-estimating units, state budget-funded organizations, capital construction investment projects funded with state budget capital, state enterprises, funds originating from the state budget and funds originating from peoples contributions indicated that "the leaders of budget estimate units publicized in internal units on EBP which assigned by legal and higher level." For the budget 2017 process, no EBP was published to the public before the National Assembly approved. But the debate at National Assembly was open to the public through mass media:

<http://baochinhphu.vn/Thoi-su/Ngay-11-1-Quoc-hoi-thao-luan-ve-...> (<http://baochinhphu.vn/Thoi-su/Ngay-11-1-Quoc-hoi-thao-luan-ve-tai-chinh-ngan-sach-dau-tu-cong/290401.vgp>) <http://bnews.vn/ky-hop-thu-2-quoc-hoi-khoa-xiv-bao-dam-phan-...> (<http://bnews.vn/ky-hop-thu-2-quoc-hoi-khoa-xiv-bao-dam-phan-bo-ngan-sach-can-bang-giua-cac-dia-phuong/27699.html>)

Peer Reviewer

Opinion: Agree with Comments

Comments: In fact, the multiple choices do not cover all options possible. In Vietnam, some of the documents are published only, publicly available but not guaranteeing completeness according to OBS standards. However, it is not completely accurate to select the choice of "Only for internal purpose".

Government Reviewer

Opinion: Agree

EBP-6b: If you selected option "c" or "d" in question EBP-6a above, 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: The full document is not posted on the internet and but the document is mentioned in a circular issued by Ministry of Finance on publishing budget documents

Sources: Circular 03/2005/TT-BTC on guiding the regulations of publish of state budget documents in the state budget system and report on implementation of public budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Reference: Pursuant to the article 43 of the State Budget Law 2002, the EBP is submitted to National Assembly delegates at least 10 days in advance of opening National Assembly meeting at the end of the previous year. For more information at:

http://www.moj.gov.vn/vbpb/lists/vn%20bn%20php%20lut/view_de...

(http://www.moj.gov.vn/vbpb/lists/vn%20bn%20php%20lut/view_detail.aspx?itemid=18453)

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: dự toán ngân sách nhà nước và phương án phân bổ ngân sách năm 2017 In English: Draft Estimates of State budget and allocation plans for 2017 produced by the Ministry of Finance

Sources: Law of State Budget 2015

Peer Reviewer

Opinion: Agree with Comments

Comments: The Vietnamese National Assembly's Resolution No. 25/2016/QH14 on November 9, 2016 stipulating 5-year fiscal plan for the country (2016-2020). URL: <http://vanban.sav.gov.vn/798-1-ddt/nghi-quyet-so-252016qh14-...> (<http://vanban.sav.gov.vn/798-1-ddt/nghi-quyet-so-252016qh14-ngay-09112016-cua-quoc-hoi-ve-ke-hoach-tai-chinh-5-nam-quoc-gia-giai-doan-20162020.sav>) Downloadable:

<http://static.sav.gov.vn/Data/dungctk/File/Nam%202016/Thang%...>

(http://static.sav.gov.vn/Data/dungctk/File/Nam%202016/Thang%2012/25_2016_QH14.pdf)

Government Reviewer

Opinion: Agree with Comments

Comments: There are two documents which the Government submits to the National Assembly delegates: 1. Đánh giá thực hiện ngân sách nhà nước năm 2016 và dự toán ngân sách nhà nước năm 2017 In English: 2016 state budget implementation review and 2017 state budget plan 2. Phân bổ dự toán ngân sách trung ương năm 2017 In English: 2017 central budget allocation

EBP-8: Is there a “citizens version” of the EBP?

a. Yes

b. No

Answer: b.

Sources: Law of State Budget 2015

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 2017

Sources: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: There is a National Assembly's resolution that governs and instructs the budget enactment process. Its meaning is for the population's supervision of the government's implementation. 9-11-2016: National Assembly's Resolution No. 25/2016/QH14 on 5-year fiscal planning (2016-2020).

URL: <http://static.sav.gov.vn/Data/dungctk/File/Nam%202016/Thang%...>
(http://static.sav.gov.vn/Data/dungctk/File/Nam%202016/Thang%2012/25_2016_QH14.pdf)

Government Reviewer

Opinion: Agree

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 11 November 2016

Sources: Resolution No. 99/2015 / QH13 dated 11/11/2015 by the National Assembly on State budget estimates in 2016. Resolution No. 101/2015 / QH13 dated 11/11/2015 of the National Assembly on the national budget allocation in 2016 Nghị quyết số 27/2016/QH14 ngày 11/11/2016 của Quốc hội về dự toán ngân sách Nhà nước năm 2017. Resolution no 27/2016/QH14 dated 11/11/2016 on Enacted budget 2017
<http://quochoi.vn/hoatdongcuaquochoi/cackyhophquochoi/quochoi...>
(<http://quochoi.vn/hoatdongcuaquochoi/cackyhophquochoi/quochoikhoaxIV/kyhophthuhai/Pages/van-kien-tai-lieu.aspx?ItemID=3456>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: On the 11th of November 2016: The National Assembly decided on the state budget plan for 2017. On the 14th of November 2016: The National Assembly decided on central budget allocation for 2017

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

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: b. (67)

Sources: EB for 2017 has been approved by National Assembly on 11 Nov 2016 2017 Budget public available dated 15 Dec. 2016 ref. Decision 2664 BTC/QD-BTC dated 15 Dec 2016 on state budget of 2017 post dated: 19 Dec. 2017 http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansn/sltndutoan/sltndutoan_chitiet?dDocName=MOFUCM093879&dID=97328
(http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansn/sltndutoan/sltndutoan_chitiet?dDocName=MOFUCM093879&dID=97328)
Comments: Researcher: EB for 2017 has been approved by National Assembly on 11 Nov 2016 <http://baochinhphu.vn/Kinh-te/Quoc-hoi-thong-qua-Nghi-quyet-...> (<http://baochinhphu.vn/Kinh-te/Quoc-hoi-thong-qua-Nghi-quyet-ve-du-toan-ngan-sach-Nha-nuoc-nam-2017/291348.vgp>) Live broadcast <http://quochoitv.vn/hoat-dong-cua-quoc-hoi/2016/11/quoc-hoi-...> (<http://quochoitv.vn/hoat-dong-cua-quoc-hoi/2016/11/quoc-hoi-thong-qua-nghi-quyet-phan-bo-ngan-sach-trung-uong-2017/142660>) 2017 EB was passed on 14 Nov 2016 budget discussion before parliament and approval session is on line live broadcast by official media channel of the National Assembly <http://quochoitv.vn/hoat-dong-cua-quoc-hoi/2016/11/quoc-hoi-...> (<http://quochoitv.vn/hoat-dong-cua-quoc-hoi/2016/11/quoc-hoi-thong-qua-nghi-quyet-phan-bo-ngan-sach-trung-uong-2017/142660>)

Peer Reviewer

Opinion: Agree with Comments

Comments: Additional document at URL: <http://static.sav.gov.vn/Data/dungctk/File/Nam%202016/Thang%...>
(http://static.sav.gov.vn/Data/dungctk/File/Nam%202016/Thang%2012/27_2016_QH14.pdf) National Assembly's Resolution No. 27/2016/QH14, dated November 11, 2016, signed off by the Chairwoman Nguyen Thi Kim Ngan.

Government Reviewer

Opinion: Agree with Comments

Comments: The Resolution of the National Assembly on state budget plan and central budget allocation is issued after 4-5 weeks since budget is approved. The state budget plan is available to public by Minister of MOF after 5 weeks since budget is approved by NA.

EB-3a: If the EB is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 11 November 2016 title: Nghị quyết số 27/2016/QH14 ngày 11/11/2016 của Quốc hội về dự toán ngân sách Nhà nước năm 2017

Sources: <http://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoi...>
(<http://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoikhoaXIV/kyhopthuhai/Pages/van-kien-tai-lieu.aspx?ItemID=3456>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: On the 16th of December 2016, the Resolution No. 27/2016/QH14 on state budget plan for 2017 is publicly available on the Government Gazette. On the 17 of December 2016, the Resolution No. 29/2016/QH14 on central budget allocation for 2017 is publicly available on the Government Gazette. On the 19 of December 2016, Decision No. 2664/QĐ-BTC dated on 15/12/2016 on state budget estimates data is publicly available on the Ministry of Finance Portal

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: 11/11/2016 for Enacted Budget 2017

Sources: <http://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoi...>
(<http://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoikhoaXIV/kyhopthuhai/Pages/van-kien-tai-lieu.aspx?ItemID=3456>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Pursuant to the article 45 of the State Budget Law 2002, by the 15th of November, the National Assembly decides the state budget plan and the central budget allocation plan for the following year. Pursuant to the Circular No.03/2005/TT-BTC dated on 06/01/2005 by the Ministry of Finance, the enacted budget must be publicly available by 60 days since the National Assembly issues the Resolution.

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 mark this question “n/a.”

Answer: Nghị quyết số 27/2016/QH14 ngày 11/11/2016 của Quốc hội về dự toán ngân sách Nhà nước năm 2017 In English: Resolution 27/2016/QH14 dated 11/11/2016 on Enacted Budget 2017 <http://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoi...>
(<http://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoikhoaXIV/kyhopthuhai/Pages/van-kien-tai-lieu.aspx?ItemID=3456>)

Sources: <http://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoi...>
(<http://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoikhoaXIV/kyhopthuhai/Pages/van-kien-tai-lieu.aspx?ItemID=3456>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Resolution No. 27/2016/QH14, see the link below: <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=187434) The Resolution No.29/2016/QH14, see the link below: <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=187442) The Decision No. 2664/QĐ-BTC, see the link below: <http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt/du...>
(<http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt/duotoan?>)

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: a.

Sources: n/a

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** State budget data is publicly available in the PDF format and attached with excel file to be easily downloadable.**EB-6a:** If the EB is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.**Sources:** n/a**Peer Reviewer****Opinion:** Agree with Comments**Comments:** Details and estimates and relevant data are also provided at the Ministry of Finance's information portal. They provide relevant MOF's agencies with specific tasks and responsibilities during the implementation process. http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/sltn?_afrLoop=2105181017929837#!%40%40%3F_afrLoop%3D2105181017929837%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3Dstate%3Docxkzc5h3_14**Government Reviewer****Opinion:** Agree**EB-6b:** If you selected option "c" or "d" in question EB-6a above, 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:** n/a**Sources:** n/a**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**EB-7:** If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question "n/a."**Answer:** in Vietnamese: Nghị quyết về dự toán ngân sách 2016 No. 99/2015/QH13 In English: Resolution No. 99/2015 / QH13 on the Enacted budget 2016 Resolution no 27/2016/QH14 on the Enacted Budget 2017**Sources:** Resolution No. 99/2015 / QH13 on the Enacted budget 2016 Resolution no 27/2016/QH14 on the Enacted Budget 2017**Comments:** Researcher: Souce: <http://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoi...> (<http://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoikhoaxIV/kyhopthuhai/Pages/van-kien-tai-lieu.aspx?ItemID=3456>) <http://www.nhandan.com.vn/chinhtri/item/31467302-nghi-quyet-...> (<http://www.nhandan.com.vn/chinhtri/item/31467302-nghi-quyet-ve-du-toan-ngan-sach-nha-nuoc-nam-2017.html>)**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** Nghị quyết số 27/2016/QH14 về dự toán ngân sách nhà nước năm 2017 In English: The Resolution No. 27/2016/QH14 on state budget plan for 2017 Nghị quyết số 29/2016/QH14 về phân bổ ngân sách trung ương năm 2017 In English: The Resolution No. 29/2016/QH14 on central budget allocation for 2017

EB-8: Is there a “citizens version” of the EB?

- a. Yes
- b. No

Answer: a.

Sources: Enacted Budget 2016 <http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/sl...>
(http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM084452&_afLoop=36334658302567311#!%40%40%3F_afLoop%3D36334658302567311%26dDocName%3DMOFUCM084452%26_adfstate%3Dj7xmnfp20_91)

Peer Reviewer

Opinion: Agree with Comments

Comments: The degree of detail and complexity is generally lower than expected and the public usually await interpretations by media reporters and fiscal experts for a more meaningful understanding.

Government Reviewer

Opinion: Agree with Comments

Comments: The enacted budget for citizens 2017 is publicly available on the Ministry of Finance Portal as the link below:

<http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnnd...>
(http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnndccd/bcnsnndccd_chitiet?dDocName=MOFUCM101264&_afLoop=4473978284651887)

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 2016

Sources: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: See the previous comment on the public's need of further clarification and interpretation by media and experts.

Government Reviewer

Opinion: Agree with Comments

Comments: FY 2017

Researcher response: The response is correct as according to OBS methodology the EB for FY 2016 is being assessed.

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions 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 Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: a.

Sources: n/a

Comments: Researcher: the publication of 2016 EB online was 11 May 2016 - to be considered late.

<http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcn...>
(http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnndccd/bcnsnndccd_chitiet?dDocName=MOF157801&_afLoop=36336649964357174#!%40%40%3F_afLoop%3D36336649964357174%26dDocName%3DMOF157801%26_adf.ctrl-state%3De0pjxtj0_9)

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Disagree**Suggested answer:** e.**Comments:** CB 2017 is publicly available

Researcher response: OBS 2017 is assessing the most recent Citizens Budget that was published before December 31st 2016. The Citizens Budget associated EB FY 2016 was published online on 11th May 2016, therefore, it is considered "published late". The Citizens Budget for EB 2017 was published after the research cut-off date for OBS 2017. Hence, answer choice remains "a: Produced but made available online to the public too late".

CB-2b: If you selected option "c" or "d" in question CB-2a above, 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: n/a**Sources:** n/a**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

CB-3a: If the CB is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." 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 Budgets are produced and their dates of publication.

Answer: 11 May 2016**Sources:** Citizen Budget for budget 2016 was published on 11 May 2016 <http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/bcn...>[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/bcnsndccd/bcnsndccd_chitiet?](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOF157801&_afLoop=32558277332486032)

dDocName=MOF157801&_afLoop=32558277332486032) Citizen Budget for budget 2015 was published on 01 December 2015

<http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/bcnsnd...>[http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/bcnsndccd/bcnsndccd_chitiet?](http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/bcnsndccd/bcnsndccd_chitiet?dDocName=BTC216170&dID=22537&_afLoop=176992844648272#!%40%40%3FdID%3D22537%26_afLoop%3D176992844648272%26dDocName%3DBTCstate%3Dkdwtpbhv4_137)

dDocName=BTC216170&dID=22537&_afLoop=176992844648272#!%40%40%3FdID%3D22537%26_afLoop%3D176992844648272%26dDocName%3DBTCstate%3Dkdwtpbhv4_137)

Comments: Researcher: The document CB was published online by MoF by 11 May 2016<http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/bcn...>[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/bcnsndccd/bcnsndccd_chitiet?](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOF157801&_afLoop=35250247841180602#!%40%40%3F_afLoop%3D35250247841180602%26dDocName%3DMOF157801%26_adf.ctrl-state%3D12jgqbjg5t_50)

dDocName=MOF157801&_afLoop=35250247841180602#!%40%40%3F_afLoop%3D35250247841180602%26dDocName%3DMOF157801%26_adf.ctrl-state%3D12jgqbjg5t_50)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** CB 2017 is published on the 05 May 2017**IBP comment:** See response to question CB2-a

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: Date that Ministry of Finance published on its website is 11th May 2016.**Sources:** <http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/bcn...>[http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/bcnsndccd/bcnsndccd_chitiet?](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOF157801&_afLoop=32558277332486032#!%40%40%3F_afLoop%3D32558277332486032%26dDocName%3DMOF157801%26_adf.ctrl-state%3D445en571j_50)

dDocName=MOF157801&_afLoop=32558277332486032#!%40%40%3F_afLoop%3D32558277332486032%26dDocName%3DMOF157801%26_adf.ctrl-state%3D445en571j_50)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Minister of Finance approves citizen budget report and made it publicly available on the Ministry of Finance Portal.

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” 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 Budgets are produced and their URL or weblink.

Answer: <http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcn...>
(http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOF157801&_afLoop=32558506526062064)

Sources: <http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcn...>
(http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOF157801&_afLoop=32558506526062064)

Peer Reviewer

Opinion: Agree with Comments

Comments: Again, it is noteworthy that the citizen version has not been showing adequate effort to add clarity and simplification so that the public in general can appreciate the work (let alone the differences over time). Thus, the public rely on experts and media's interpretations, which at points become less authentic and authoritative.

Government Reviewer

Opinion: Agree with Comments

Comments: See the link below for the citizen budget 2017: <http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnd...>
(http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM101264&_afLoop=4473978284651887)

IBP comment: See response to question CB2-a

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: In Vietnamese: Báo cáo Ngân sách nhà nước dành cho công dân 2016 In English: Vietnam Citizen Budget 2016

Sources: <http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcn...>
(http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOF157801&_adf.ctrl-state=445en571j_137&_afLoop=32558666298149511)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Báo cáo NSNN dành cho công dân năm 2017 In English: State Budget Report for Citizens 2017

IBP comment: See response to question CB2-a

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 Budgets are produced and which budget documents they simplify.

Answer: The Enacted Budget 2016

Sources: based on the content of citizen budget 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Citizens budget 2017 is made corresponding to the enacted budget 2017

IBP comment: See response to question CB2-a

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 2015 FY 2016

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: At the time of OBS review 2017, the fiscal year of 2017 has only data of the 1st Quarter, therefore, IYR 2016 is used for full information.

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

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: b. (67)

Sources: Article 15, Law of State Budget 2015

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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. 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 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: report dated 21 June 2016 for budget period of quarter 1 - 2016 report dated 15 July 2016: estimated report for 6 months Jan - June 2016 report dated 7 Oct 2016 for Jan - Sept (9months) of 2016 report dated 23 Dec 2016 report for estimation of realisation of budget 2016

Sources: on the website of Ministry of Finance Report for quarter I dated 21 June 2016:

<http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/sl...> (http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM084371&_afLoop=177822121308292#!%40%40%3F_afLoop%3D177822121308292%26dDocName%3DMOFUCM084371%26_adf.ctrl-state%3D1d1vax0mmu_95) report dated 15 July 2016: estimated report for 6 months Jan - June 2016 http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_ch... (http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM085580&_afLoop=177962481706657) Report for 9 months (dated 7 Oct 2016) <http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/sl...> (http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM090022&_afLoop=178027260612389#!%40%40%3F_afLoop%3D178027260612389%26dDocName%3DMOFUCM090022%26_adf.ctrl-state%3D1d1vax0mmu_269) Report for estimation no. 3 of realisation of whole year 2016 dated 23 Dec. 2016 <http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/sl...> (http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM094306&_afLoop=178065942099900)

Peer Reviewer

Opinion: Agree

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 date is published on the website

Sources: website of Ministry of Finance and website of the government

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The time frame for publishing IYR 2016 follows the Decision No. 749/QĐ-BTC dated on 7/3/2005 by the Ministry of Finance on sending the state budget data to international finance-monetary organizations and partner countries (by 30 days since the end of the Quarter). Since the budget year 2017, publish IYR follows the State Budget Law 2015, therefore, IYR (including data and notes) is published by 15 days since the end of the Quarter.

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

Answer: report dated 21 June 2016 for budget period of quarter 1 - 2016 report dated 15 July 2016: estimated report for 6 months Jan - June 2016 report dated 7 Oct 2016 for Jan - Sept (9months) of 2016 report dated 23 Dec 2016 report for estimation of realisation of budget 2016 see answer in question 1e,

Sources: Also news release on 9th Month report was post website of Ministry of Finance dated 2 Oct. 2016
<http://www.mof.gov.vn/webcenter/portal/tttc/r/o/thongcaobaoc...>
(http://www.mof.gov.vn/webcenter/portal/tttc/r/o/thongcaobaochi/thongcaobaochi_chitiet?dDocName=BTC073897&dID=24811&_afrLoop=32559735042996082)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: See the link below for IYR of the first half of 2016: <http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slenn/slq...>
(http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slenn/slq/slqt_chitiet?dDocName=MOFUCM085580&_afrLoop=5954371381918500#!%40%40%3F_afrLoop%3D5954371381918500%26dDocName%3DMOFUCM085580%26_adf.ctrl.state%3Dzi63javlo_1540) See the link below for IYR of the first 9 months of 2016: <http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slenn/slq...>
(http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slenn/slq/slqt_chitiet?dDocName=MOFUCM090022&_afrLoop=5954391009813255#!%40%40%3F_afrLoop%3D5954391009813255%26dDocName%3DMOFUCM090022%26_adf.ctrl.state%3Dzi63javlo_1586) See the link below for IYR of 2016: <http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slenn/slq...>
(http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slenn/slq/slqt_chitiet?dDocName=MOFUCM094306&_afrLoop=5954415901030965#!%40%40%3F_afrLoop%3D5954415901030965%26dDocName%3DMOFUCM094306%26_adf.ctrl.state%3Dzi63javlo_1673)

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: a.

Sources: The IYR of quarter I 2016 was published on 21 June 2016 <http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slenn/slq/sl...>
(http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slenn/slq/slqt_chitiet?dDocName=MOFUCM084371&_afrLoop=36337913671279987#!%40%40%3F_afrLoop%3D36337913671279987%26dDocName%3DMOFUCM084371%26_adf.ctrl.state%3Dddvztw95b_50) the format is readable in excel file. on the websites of Ministry of Finance <http://tapchitaichinh.vn/bao-cao-va-thong-ke-tai-chinh/tinh-...> (<http://tapchitaichinh.vn/bao-cao-va-thong-ke-tai-chinh/tinh-hinh-thuc-hien-nhiem-vu-tai-chinh-ngan-sach-quy-i-2016-va-ke-hoach>)

cong-tac-quy-ii-2016-79244.html) <http://tapchitaichinh.vn/bao-cao-va-thong-ke-tai-chinh/tinh-...> (<http://tapchitaichinh.vn/bao-cao-va-thong-ke-tai-chinh/tinh-hinh-thuc-hien-nhiem-vu-tai-chinh-ngan-sach-quy-i-2016-va-ke-hoach-cong-tac-quy-ii-2016-79244.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6b: If you selected option “c” or “d” in question IYRs-6a above, 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: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. 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: In Vietnamese: Ước thực hiện NSNN quý I 2016 In English: Estimate of state budget implementation in quarter I in 2016

Sources: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: Additional data can be obtained from more recent reports, from MOF, e.g. <http://tapchitaichinh.vn/nghien-cuu--trao-doi/trao-doi-binh-...> (<http://tapchitaichinh.vn/nghien-cuu--trao-doi/trao-doi-binh-luan/thuc-hien-du-toan-ngan-sach-2017-bai-hoc-tu-nam-ngan-sach-2016-102715.html>)

Government Reviewer

Opinion: Agree with Comments

Comments: Ước thực hiện NSNN quý I năm 2016 In English: State Budget data of the first quarter in 2016 Ước thực hiện NSNN 6 tháng đầu năm 2016 In English: State Budget data of the first 6 months in 2016 Ước thực hiện NSNN 9 tháng đầu năm 2016 In English: State Budget data of the first 9 months in 2016 Ước thực hiện NSNN năm 2016 In English: State Budget data in 2016

IYRs-8: Is there a “citizens version” of the IYRs?

- a. Yes
- b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 2016

Sources: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: National Assembly and MOF agencies also report data on semi-annual performance. <http://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.as...> (<http://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=31511>)

Government Reviewer

Opinion: Agree

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

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The MYR is released to the public

Researcher response: MYR is considered "not produced" and "not published" because the six-month document cited by the reviewer does not show revised estimates of macroeconomic indicators or fiscal estimates for the remaining six months of the budget year.

MYR-3a: If the MYR is published, what is the date of publication 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. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: The answer is a

Comments: 02 July 2016

IBP comment: See response to question MYR-2

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

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: The answer is a

Comments: In 2016, Vietnam held elections for the National Assembly (2016 – 2020 term). Therefore, Vietnam had 1 more National Assembly meeting in July 2016. MYR was made for this meeting and published on 02 July 2016. Since the fiscal year 2017, MYR will be published on 15 July at the latest (according to the provisions of the State Budget Law 2015 and Decree No. 163/2016/ND-CP on guidelines for the State Budget Law).

IBP comment: See response to question MYR-2

MYR-4: If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: The answer is a

Comments: Reference/notes: <http://mof.gov.vn/webcenter/portal/tttc/r/o/thongcaobaochi/t...>
(http://mof.gov.vn/webcenter/portal/tttc/r/o/thongcaobaochi/thongcaobaochi_chitiet?dDocName=MOFUCM086264&_afLoop=3980617504999830#!%40%40%3F_afLoop%3D3980617504999830%26dDocName%3DMOFUCM086264%26_adf.ctrl-state%3Dvcrjst0ng_243)

IBP comment: See response to question MYR-2

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The MYR is released to the public

IBP comment: See response to question MYR-2

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: The MYR is publicly available

IBP comment: See response to question MYR-2

MYR-6b: If you selected option “c” or “d” in question MYR-6a above, 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

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: The answer is a

Comments: The MYR is produced In Vietnamese: Tình hình thực hiện nhiệm vụ tài chính - NSNN 6 tháng đầu năm, các giải pháp thực hiện nhiệm vụ tài chính - NSNN 6 tháng cuối năm 2016 In English: Implementation of finance – State budget tasks in the first 6 months, solutions to implement Finance - State budget tasks in the last 6 months in 2016.

IBP comment: See response to question MYR-2

MYR-8: Is there a “citizens version” of the MYR?

- a. Yes
- b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2015

Sources: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: Introduction and three content parts are provided by the MOF in the URLs that follow:

<http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/sltnn/bcn...> (http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/sltnn/bcnnhn?_afLoop=2168082500918414#!%40%40%3F_afLoop%3D2168082500918414%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3Dstate%3D1twcojaja_4)

Government Reviewer

Opinion: Agree with Comments

Comments: Vietnam's state budget system is intertwined, including central and local Government budgets. Local Government budgets include provincial budgets, district budgets, and communal budgets. YER of local Government budget is aggregated from the commune level to the district level and submitted to the provincial level. These data and the data of the central Government budget create YER. The State Budget Law of Vietnam stipulates that the National Assembly approve YER after 18 months from the end of the budget year. For YER 2015 will be submitted to the National Assembly for approval in May 2017 session. However, the Government reports to the National Assembly on assessment of the implementation of the State budget twice a year (The first time: at the meeting in October session of the assessment year, based on data of 10 months to estimate for the whole fiscal year; The second time: at the meeting in May session of the next year, based on data of 12 months review). The second assessment data is nearly closed to the budget final accounts. Therefore, all survey questions related to the YER below will use the data of evaluation the state budget 2015's implementation (the second time).

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

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: a. (100)

Sources: Article 15, Law of State budget 2015

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-3a: If the YER is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 11 May 2016

Sources: on the website of Ministry of Finance

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: 25 April 2016

Researcher response: The date the comprehensive YER report was published on website of Ministry of Finance is 11 May 2016. On the earlier date the report that was published was not comprehensive. <http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcn...>

(http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnnhn?_afLoop=11007110741679390#!%40%40%3F_afLoop%3D11007110741679390%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%state%3D03b9hh0gb_45)

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: On the website of Ministry of Finance

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: YER 2015 (second estimate) was submitted to the National Assembly at the April 2016 session by the Government and published on 25 April 2016.

Researcher response: The date of publishing is not the date on document but the date that the Ministry of Finance (GOV) post/publish it ie. 11 May 2016. <http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcn...>

(http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnnhn/bcnsnnhn_chitiet?dDocName=MOF157803&_afLoop=11007226793006992#!%40%40%3F_afLoop%3D11007226793006992%26dDocName%3DMOF157803%26_adf.ctrl-state%3D03b9hh0gb_91)

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 mark this question “n/a.”

Answer: <http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slq...>
(http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOF156672&_afLoop=32561031968445967#!%40%40%3F_afLoop%3D32561031968445967%26dDocName%3DMOF156672%26_adf.ctrl-state%3D16u58o5704_4)

(http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOF156672&_afLoop=32561031968445967#!%40%40%3F_afLoop%3D32561031968445967%26dDocName%3DMOF156672%26_adf.ctrl-state%3D16u58o5704_4)

Sources: on the website of Ministry of Finance

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Section 1 of YER 2015 – 2016 on review of the implementation of the socio – economic development plan and the State budget in 2015

Reference: <http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnnh...>

(http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnnhn/bcnsnnhn_chitiet?dDocName=MOF157804&_afLoop=4475055540933030#!%40%40%3F_afLoop%3D4475055540933030%26dDocName%3DMOF157804%26_adf.ctrl-state%3Dc07wqjo_604)

State Budget data in 2015 Reference: <http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnnh...>

(http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnnhn/bcnsnnhn_chitiet?dDocName=MOFUCM098501&_afLoop=4475281848947797)

<http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/sl...> (http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOF156672&_afLoop=4411668227121802#!%40%40%3F_afLoop%3D4411668227121802%26dDocName%3DMOF156672%26_adf.ctrl-state%3D7jyw1eo43_91)

(http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOF156672&_afLoop=4411668227121802#!%40%40%3F_afLoop%3D4411668227121802%26dDocName%3DMOF156672%26_adf.ctrl-state%3D7jyw1eo43_91)

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

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

- c. No
- d. Not applicable

Answer: a.

Sources: The complete YER of 2014 was published on 26 September 2016: <http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/qu...>
(http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltm/quyettoan?collectionID=22026485579001288&_afLoop=36338248521164107#!%40%40%3F_afLoop%3D36338248521164107%26centerWidth%3D100%2525%26cstate%3Dddvztw95b_177) Full data and readable format. <http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcn...>
(http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnnhn?_afLoop=35255592493853234#!%40%40%3F_afLoop%3D35255592493853234%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%state%3Dsnypmnh7_37)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6b: If you selected option “c” or “d” in question YER-6a above, 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: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: In Vietnamese: Ước thực hiện 2015 In English: Estimate of state budget implementation in 2015

Sources: Website of Ministry of Finance, <http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slq...>
(http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slq/slq_chitiet?dDocName=MOF156672&_adf.ctrl-state=16u58o5704_4&_afLoop=374703674926837#!%40%40%3F_afLoop%3D374703674926837%26dDocName%3DMOF156672%26_adf.ctrl-state%3D7bpj3lyjm_4)

Peer Reviewer

Opinion: Agree with Comments

Comments: There has been an estimate for implementation of State Budget Planning as end of Quarter 1, 2017 provided at:

<http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt...>

(http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt/duoan/slt_n_dutoan_chitiet?dDocName=MOFUCM099928&dID=103678&_afrLoop=2168526798285322#!%40%40%3FdID%3D103678%26_afrLoop%3D2168526798285322%26dDocNamestate%3D1twcojaja_226) And for 2016: <http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcn...>

(<http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcn...>)

(<http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcn...>)

[_afrLoop=2168677585285042#!%40%40%3F_afrLoop%3D2168677585285042%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3Dstate%3D1twcojaja_349](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcn...))

Government Reviewer

Opinion: Agree with Comments

Comments: In Vietnamese: Đánh giá tình hình thực hiện kinh tế - xã hội và ngân sách nhà nước năm 2015 In English: Review of the implementation of the socio – economic development plan and the State budget in 2015 In Vietnamese:Ước thực hiện ngân sách nhà nước năm 2015 (lần 2) In English:Estimates of State Budget 2015 (the second time)

YER-8: Is there a “citizens version” of the YER?

a. Yes

b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-1: What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2014

Sources: Article 15, Law of State Budget 2015

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: FY 2015

Researcher response: The Audit report being assessed for OBS 2017 is the Audit report for fiscal year 2014. For this reason, the score is unchanged.

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

a. (100) Six months or less after the end of the budget year

b. (67) 12 months or less, but more than six months, after the end of the budget year

c. (33) More than 12 months, but within 18 months, after the end of the budget year

d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: d.

Sources: Only brief information about AR is presented on the website of state audit office of Vietnam

Peer Reviewer

Opinion: Agree with Comments

Comments: Public media and related governmental agencies also published parts of the report, such as General Department of Taxation, Customs Office, General Statistics Office.

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The AR will be published after YER's approval by the National Assembly on the website of State Audit Office of Vietnam

IBP comment: At 31st December 2016, the Audit report for fiscal year 2014 was not published. For this reason, response "d" is appropriate.

AR-3a: If the AR is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 26 August 2016

Sources: The results of the state audit on the 2014 Budget was published with press conference on 26 August 2016. The full document was disseminated and then posted on website of the state audit. Link: on the website of state audit office of Vietnam <http://static.sav.gov.vn/Data/admin/File/Tai-lieu/BCKT%20201...> (<http://static.sav.gov.vn/Data/admin/File/Tai-lieu/BCKT%202015%20-%20Chinh%20thuc.rar>) Reference of media coverage: <http://baotintuc.vn/tai-chinh/cong-bo-bao-cao-ket-qua-kiem-t...> (<http://baotintuc.vn/tai-chinh/cong-bo-bao-cao-ket-qua-kiem-toan-nam-2015-20160826145202520.htm>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: In May 2017

Researcher response: The audit report of 2014 was counted because the OBI 2017 cut off date is 30 Dec 2016. Hence the government added comment for audit report published in May 2017 is not valid for OBI 2017. For this reason, the response remains 26 August 2016.

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: on the website of State audit office of Vietnam

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: AR will be published after YER's approval by the National Assembly

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 mark this question "n/a."

Answer: <http://www.sav.gov.vn/4850-1-ndt/ktnn-hop-bao-cong-bo-ket-qu...> (<http://www.sav.gov.vn/4850-1-ndt/ktnn-hop-bao-cong-bo-ket-qua-kiem-toan-nam-2015-ve-nien-do-ngan-sach-2014.sav>)

Sources: website of state audit office of Vietnam

Peer Reviewer

Opinion: Agree with Comments

Comments: The Ministry of Finance also publishes and archives the AR, for instance for FY 2014, at the URL:

<http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt...> (http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltncollectionID=2202648579001288&_afrLoop=2169235343045047#!%40%40%3F_afrLoop%3D2169235343045047%26centerWidth%3D100%2525%26collecstate%3D5a6xjny_90)

Government Reviewer

Opinion: Agree with Comments

Comments: As published on State Audit Office of Vietnam (SAV)'s website: kiemtoannn.gov.vn (<http://kiemtoannn.gov.vn>)

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: Audit report of 2014 budget on State audit website: published on 26 Aug. 2016 <http://www.sav.gov.vn/30-1-media/kiem-toan-nha-nuoc-cong-bo-...> (<http://www.sav.gov.vn/30-1-media/kiem-toan-nha-nuoc-cong-bo-bao-cao-tong-hop-ket-qua-kiem-toan-nam-2015-vtvvn.sav>) Full documents : <http://static.sav.gov.vn/Data/admin/File/Tai-lieu/BCKT%202015...> (<http://static.sav.gov.vn/Data/admin/File/Tai-lieu/BCKT%202015%20-%20Chinh%20thuc.rar>) readable in machine in excel and word files: (see attached examples)

Comments: Researcher: file ra

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: a.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: The AR is published

IBP comment: According to OBS methodology, the Audit report for fiscal year 2014 should have been published at the latest on 30 June 2016 to be considered published. For this reason, response "a" is appropriate.

AR-6b: If you selected option "c" or "d" in question AR-6a above, 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: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question "n/a."

Answer: BCKT2015 Audit report of 2014 budget on State audit website: <http://static.sav.gov.vn/Data/admin/File/Tai-lieu/BCKT%20201...>
(<http://static.sav.gov.vn/Data/admin/File/Tai-lieu/BCKT%202015%20-%20Chinh%20thuc.rar>) In English: audit report 2015 for budget year 2015

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: In Vietnamese: Báo cáo tổng hợp kết quả kiểm toán năm... In English: Audit report 2015

AR-8: Is there a “citizens version” of the AR?

a. Yes

b. No

Answer: b.

Sources: n/a

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.

a. Yes

b. No

Answer: a.

Sources: <http://www.sav.gov.vn/1-1/trang-chu.sav> (<http://www.sav.gov.vn/1-1/trang-chu.sav>) http://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.chinhphu.vn/portal/page/portal/chinhphu/trangchu> (<http://www.chinhphu.vn/portal/page/portal/chinhphu/trangchu>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Ministry of Finance’s website supplies information about finance – State budget Reference:

<http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slinsn/sit...> (<http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slinsn/sitn>)? (State Budget)

<http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/qln> (<http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/qln>)? (Bulletin on Public debt)

<http://mof.gov.vn/webcenter/portal/tttc/r/o/thongcaobaochi> (<http://mof.gov.vn/webcenter/portal/tttc/r/o/thongcaobaochi>)? (Press release)

<http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slinsn/mln...> (<http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slinsn/mlns2>)? (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> (<http://www.mof.gov.vn/webcenter/portal/btc/r/cd/dtvb>)? (Suggestion – Draft)

<http://chinhphu.vn/portal/page/portal/chinhphu/solieungansac...> (<http://chinhphu.vn/portal/page/portal/chinhphu/solieungansachnhanuoc>) (State Budget data)

<http://www.gso.gov.vn/default.aspx> (<http://www.gso.gov.vn/default.aspx>)? <http://gdt.gov.vn> (<http://gdt.gov.vn>) <http://sav.gov.vn/> (<http://sav.gov.vn/>)

GQ-1b: On these websites/portals, can revenue and 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.

a. Yes

b. No

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

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

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.

a. Yes

b. No

Answer: a.

Sources: Article 15, 16; chapter II and VI Law of State Budget 2015 <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_chitiet?dDocName=MOF148201&_afLoop=35253989621939534#!%40%40%3F_afLoop%3D35253989621939534%26dDocName%3DMOF148201%26_adf.ctrl-state%3D109isne2fs_14)

Comments: Researcher: <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_chitiet?dDocName=MOF148201&_afLoop=35253989621939534#!%40%40%3F_afLoop%3D35253989621939534%26dDocName%3DMOF148201%26_adf.ctrl-state%3D109isne2fs_14)

Peer Reviewer

Opinion: Agree with Comments

Comments: There are also sublaw documents and decisions by the Government and Steering Committee of the National Assembly which help clarify the assignments and responsibilities in performing the State Budget Plan.

Government Reviewer

Opinion: Agree with Comments

Comments: 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/hethongvanban?class_id=1&mode=detail&document_id=180627) Law on Tax Administration, 2006 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/hethongvanban?class_id=1&mode=detail&document_id=70797) Law on Corporate Income Tax, 2003 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/hethongvanban?class_id=1&mode=detail&document_id=81144) Law on Bidding, 2013 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/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/hethongvanban?class_id=1&mode=detail&document_id=91027) Law on Accounting, 2015 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/hethongvanban?class_id=1&mode=detail&document_id=178127) Law on Health insurance, 2008 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/hethongvanban?class_id=1&mode=detail&document_id=178115) Law on Public Investment, 2014 http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?mode=detail&document_id=175353)

GQ-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.

a. Yes

b. No

Answer: a.

Sources: Guiding regulations for public and direct support of the state budget to individuals, residential http://www.moj.gov.vn/vbpq/Lists/Vn%20bn%20php%20lut/View_Detail.aspx?ItemID=18392 <http://thuvienphapluat.vn/van-ban/Tai-chinh-nha->

nuoc/Thong-t... (<http://thuvienphaplauat.vn/van-ban/Tai-chinh-nha-nuoc/Thong-tu-54-2006-TT-BTC-huong-dan-thuc-hien-quy-che-cong-khai-ho-tro-truc-tiep-ngan-sach-nha-nuoc-ca-nhan-dan-cu/12594/loi-dung.aspx>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: State Budget Law, 2015 (Article 15,16) <http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongva...>

(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) 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) 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) 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) 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) 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.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) 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.aspx?itemid=14118)

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)?

- a. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: The EBP is required to be published under the new budget law 2015 to be effective in 2017 (i.e., starting with financial year 2017, so it was not yet applied to the 2017 budget process which started in 2016) ref.

<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) The EBP is not available to the public, but the Government of Vietnam is discussing to issue a new resolution on regulation of making EBP published. which would replace Resolution No No 387/2003/NQ-UBTVQH11 on regulations of making, examining and submitting EBP to National Assembly; on State budget allocation and approval) according to the new budget law.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: In Article 15, State Budget Law No. 83/2015/QH13 and Article 47 Decree No. 163/2016/NĐ-CP dated 21/12/2016 on detailing and guiding the implementation of the State Budget Law stipulate publishing of State budget and require that the enacted budget must be published. State Budget Law 2015 comes into force from the budget year 2017. This means that the enacted budget 2018 will be published. The enacted budget 2017 which is not published according to the definition of OBS, is still in compliance with the provisions of the State Budget Law 2002.

Researcher response: The reviewer mentions the law, which only applies to the publishing of the EBP by 2018.

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

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: n/a

Comments: Researcher: EBP is not available to the public but the Government of Vietnam has issued a resolution on regulation of making EBP (see comments in Session 2 - Question 1)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** As explained under question No. 1

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?

- a. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: b.**Sources:** n/a**Comments:** Researcher: There is no legal Government document on making the EBP [publicly available] based on international standard.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** As explained under question No. 1

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

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: b.**Sources:** n/a**Comments:** Researcher: The EBP is not available to the public, but the Government of Vietnam has issued a resolution to regulate the making of the EBP: Resolution No 387/2003/NQ-UBTVQH11 issued by the Standing Committee of the National Assembly on regulations of making, examining and submitting EBP to National Assembly; on State budget allocation and approval. Chapter 2 on EBP plan and allocation includes functional classifications on social economics, national security, education, health, science and technology ...**Peer Reviewer****Opinion:** Agree with Comments**Comments:** The National Assembly's Resolution No. 27/2016/QH14 dated Nov 11, 2016 provides some further guidelines for 2017. URL:<http://static.sav.gov.vn/Data/dungctk/File/Nam%202016/Thang%...>http://static.sav.gov.vn/Data/dungctk/File/Nam%202016/Thang%2012/27_2016_QH14.pdf**Government Reviewer****Opinion:** Agree with Comments**Comments:** As explained under question No. 1

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?

- a. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: b.**Sources:** n/a**Comments:** Researcher: There is no legal document of Government on making EBP based on international standard**Peer Reviewer****Opinion:** Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: EBP is not available to the public but the Government of Vietnam has issued a resolution on regulation of making EBP: Resolution No 387/2003/NQ-UBTVQH11 issued by the Standing Committee of the National Assembly on regulations of making, examining and submitting EBP to National Assembly; on State budget allocation and approval. Article 6 indicated revenue and expenditure for current and next year based on projects approved by the Government.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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

- a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: there is no legal documents of Government on publish EBP while Vietnam has EBP for 5 year period.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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?

- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: there is no legal documents of Government on publishing EBP

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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?

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: there is no legal documents of Government on publishing EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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?

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: there is no legal documents of Government on publishing EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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)?

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: n/a

Comments: Researcher: there is no legal documents of Government on publishing EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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)?

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: there is no legal documents of Government on publishing EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: EBP is not available to the public but the Government of Vietnam has issued a resolution on regulation of making EBP: Resolution No 387/2003/NQ-UBTVQH11 issued by the Standing Committee of the National Assembly on regulations of making, examining and submitting EBP to National Assembly; on State budget allocation and approval. Article 6 indicated revenue and expenditure for current and next year including debt and borrowing

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: EBP is not available to the public but the Government of Vietnam has issued a resolution on regulation of making EBP: Resolution No 387/2003/NQ-UBTVQH11 issued by the Standing Committee of the National Assembly on regulations of making, examining and

submitting EBP to National Assembly; on State budget allocation and approval. Article 5, Clause 2e presented information of government debts

Peer Reviewer

Opinion: Agree with Comments

Comments: Although details on interests, remaining balances of public debts are not available, the gross amount and projected interest obligations are available from the following documents: 1) http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/qln/qln_ch... (http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/qln/qln_chitiet?dDocName=MOFUCM084850&_afLoop=2190086350077119#!%40%40%3F_afLoop%3D2190086350077119%26dDocName%3DMOFUCM084850%26_adf_ctrstate%3D116k0lq5uc_92) 2) <http://datafile.chinhphu.vn/files/dlt/2016/12/NSNN.pdf> (<http://datafile.chinhphu.vn/files/dlt/2016/12/NSNN.pdf>)

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

Researcher response: The government reviewer cites a resolution of the NA on the EBP for FY 2018.

IBP comment: The document cited by the peer reviewer are not part of the EBP package and hence cannot be considered for this question.

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.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: There is no legal documents of Government on publishing EBP but by law, EBP has to cover information on the macroeconomic forecast upon which the budget projections are based (Resolution 387/2003/NQ-UBTVQH11, Article 5, Clause 2a)

Peer Reviewer

Opinion: Agree with Comments

Comments: In the National Assembly's Resolution and the government proposal to the National Assembly, parts of the information and data are provided, albeit not in the form considered standard by OBS.

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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.)

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: There is no legal documents of Government on publishing EBP but by law, EBP has to cover information on different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (Resolution 387/2003/NQ-UBTVQH11, Article 5, Clause 2a)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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?

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: There is no legal documents of Government on publishing EBP but by law, EBP has to cover information on how all new policy proposals affect expenditures are presented, along with a narrative discussion. (Resolution 387/2003/NQ-UBTVQH11, Article 5, Clause 2a)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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?

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: There are no legal documents of Government on publishing EBP but by law, EBP has to cover information on how all new policy proposals affect revenues are presented, along with a narrative discussion. (Resolution 387/2003/NQ-UBTVQH11, Article 5, Clause 2a)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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)?

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: there is no legal documents of Government on publishing EBP but by law, EBP has to cover expenditure estimates for BY-1 by all three expenditure classifications (by administrative, economic, and functional classification). (Resolution 387/2003/NQ-UBTVQH11, Article 6)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: there is no legal documents of Government on publishing EBP but by law, EBP has to cover expenditures for individual programs for the year preceding the budget year. ((Resolution 387/2003/NQ-UBTVQH11, Article 6).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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?

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: b.

Sources: n/a

Comments: Researcher: there is no legal documents of Government on publishing EBP but by law, expenditure estimates of the year prior to the budget year (BY-1) has to be updated from the original enacted levels to reflect actual expenditures. (Resolution 387/2003/NQ-UBTVQH11, Article 6)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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)?

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: there is no legal documents of Government on publishing EBP for more than one year prior to the budget year

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: there is no legal documents of Government on publishing expenditures individual programs for more than one year preceding the budget year

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: there is no legal documents of Government on publishing EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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)?

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: n/a

Comments: Researcher: there is no legal documents of Government on publish EBP; but by law , EBP has to cover revenue by category ((Resolution 387/2003/NQ-UBTVQH11, Article 6)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 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)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: there is no legal documents of Government on publishing EBP; but by law EBP has to cover individual sources of revenue for the year preceding the budget year (Resolution 387/2003/NQ-UBTVQH11, Article 6)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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?

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: b.

Sources: n.a

Comments: Researcher: there is no legal documents of Government on publishing EBP but by law, EBP has to cover updated information of the original estimates of revenue for the year prior. ((Resolution 387/2003/NQ-UBTVQH11, Article 6)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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)?

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: n.a

Comments: Researcher: there is no legal documents of Government on publishing EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n.a

Comments: Researcher: there is no legal documents of Government on publishing EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n.a

Comments: Researcher: there is no legal documents of Government on publishing EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 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 proceeding 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.)

- a. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n.a

Comments: Researcher: there is no legal documents of Government on publishing EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: there is no legal documents of Government on publishing EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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.)

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n.a

Comments: Researcher: there is no legal documents of Government on publishing EBP but by law, EBP has to cover information on extra-budgetary funds for at least the budget year. (Resolution 387/2003/NQ-UBTVQH11, Article 6)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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?

- a. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

Answer: b.

Sources: n.a

Comments: Researcher: there is no legal documents of Government on publishing EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

35: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n.a

Comments: Researcher: there is no legal documents of Government on publishing EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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?

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n.a

Comments: Researcher: there is no legal documents of Government on publishing EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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?

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n.a

Comments: Researcher: there is no legal documents of Government on publishing EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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.)

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n.a

Comments: Researcher: there is no legal documents of Government on publishing EBP but by law, EBP has to cover information on quasi-fiscal activities. (Resolution 387/2003/NQ-UBTVQH11, Article 6)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

39: Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

- a. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n.a

Comments: Researcher: there is no legal documents of Government on publishing EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

40: Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

- a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n.a

Comments: Researcher: There are no legal documents of Government on publishing EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: The Ministry of Finance annually sums up and reports to the Government for reporting to the National Assembly on the management and use of State property. This report is published on MOF's website later than IBP requirement. Reference:

http://taisancong.mof.gov.vn/tsc/faces/lnk/ls/ls110?_afLoop... (http://taisancong.mof.gov.vn/tsc/faces/lnk/ls/ls110?_afLoop=5380638017016330&_afWindowMode=0&_afWindowId=13bpuqe0jw_234#%40%3F_afWindowId%3D13bpuqe0jw_234%26_afLoop%3D5380638017016330&_afWindowId%3D13bpuqe0jw_262)

Researcher response: BS methodology requires that a document should be considered "publicly available" i.e. published online within a specified time, to be able to score on the comprehensiveness of the documents. Hence, score remains unchanged.

41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n.a

Comments: Researcher: there is no legal documents of Government on publishing EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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? (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.)

- a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n.a

Comments: Researcher: there is no legal documents of Government on publishing EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

43: Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

- a. (100) Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- b. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n.a

Comments: Researcher: there is no legal documents of Government on publishing EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Decision No. 958/QD-TTg dated on July 27, 2012 of the Prime Minister on approving the public debt and national foreign debt strategy in the period 2011 – 2020 and the orientation towards 2030 include information about outstanding loans to 2030. In Point 4 Article I (Page 4 of Decision 958) regulates that “Public debts must be gradually reduced, so that it will not exceed 60% of GDP by 2030, in which government debts will not exceed 50% of GDP and national external debts not higher than 45% of GDP”; and have information on solutions to implement strategy.

Researcher response: This document is not published online, hence cannot be considered publicly available. Score remains unchanged.

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?

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n.a

Comments: Researcher: there is no legal documents of Government on publishing EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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.)

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n.a

Comments: Researcher: there is no legal documents of Government on publishing EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

46: Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.

- d. (0) No, estimates of earmarked revenues are not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: n.a

Comments: Researcher: there is no legal documents of Government on publishing EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
c. (33) 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.
d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: n.a

Comments: Researcher: There are no legal documents of Government on publishing EBP but by law, EBP has to cover information on how the proposed budget is linked to all the government's policy goals for the budget year are presented, (Resolution 387/2003/NQ-UBTVQH11, Article 6)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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)?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
c. (33) 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.
d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: n.a

Comments: Researcher: there is no legal documents of Government on publishing EBP

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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?

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n.a

Comments: Researcher: There are no legal documents of Government on publishing EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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?

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n.a

Comments: Researcher: There are no legal documents of Government on publishing EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n.a

Comments: Researcher: there is no legal documents of Government on publishing EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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?

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n.a

Comments: Researcher: There are no legal documents of Government on publishing EBP but by law, EBP has to cover information on estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented. (Resolution 387/2003/NQ-UBTVQH11, Article 6)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained under question No. 1

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)?

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: n.a

Comments: Researcher: (Resolution 387/2003/NQ-UBTVQH11, Article 6)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Schedule of State Budget formulation is specified in the State Budget Law and guiding documents of the State Budget Law (Article 44, the State Budget Law) Reference: <http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethon...>

(http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanbanclass_id=1&mode=detail&document_id=180627) And Article 22 Decree No. 163/2016/ND-CP dated December 21st, 2016 of the Government on guidelines for the State Budget Law Reference:

<http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethon...>

(http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanbanclass_id=1&mode=detail&document_id=187772) Annually, Prime Minister issues Directive guiding on formulation of plan for socio-economic development and State budget estimates which includes the requirements for the formulation of State budget estimates for the subsequent year (refer to the Prime Minister's Directive No.14/CT-TTg dated 14/6/2016 on formulation of plan for socio-economic development and Government budget estimates in 2017) or assigns the Ministry of Planning and Investment to base on the functions, tasks and provisions of this Directive to give specific guidances on the contents and progress of the formulation of socio-economic development plans and Government budget estimates in compliance with the provisions of the Law on Public Investment and the State Budget Law (Directive No. 21 / CT-TTg dated 02/6/2016 of the Prime Minister on formulation of plan for socio-economic development and Government budget estimates in 2017) Reference (Part D, Directive No.14/CT-TTg dated 14/6/2016 on progress of plan formulation): <https://thuvienphapluat.vn/van-ban/Tai-chinh-nha-nuoc/Chi-th...> (<https://thuvienphapluat.vn/van-ban/Tai-chinh-nha-nuoc/Chi-thi-14-CT-TTg-2014-Ke-hoach-phat-trien-kinh-te-xa-hoi-du-toan-ngan-sach-nha-nuoc-2015-235215.aspx>) Reference (Point 1, Part C, Directive No. 21 / CT-TTg on Implementation): http://www.moit.gov.vn/Images/FileVanBan/_21_CT-TTg_16231428... (http://www.moit.gov.vn/Images/FileVanBan/_21_CT-TTg_16231428.pdf)

Researcher response: 1) The documents mentioned in the Article 44 are not EBP. And for the whole articles in chapter VI about publishing state budget document, there is no timetable for EBP. Art 22 of Decree 163 also applies for Budget 2018 onward. so the cut off date of OBI2017 is not respected with this decree. 2) The researcher agrees with the Gov' comment about the publishing timeline for budget process based on the directive of the Prime Minister for Directive No.14/CT-TTg dated 14/6/2016 on formulation of plan for socio-economic development and Government budget estimates in 2017. But the Directive does not mention a clear timeline, just refers to the State budget law and the Public Investment law in general. ref. Art. C-1: Giao Bộ Kế hoạch và Đầu tư, Bộ Tài chính căn cứ chức năng, nhiệm vụ và những quy định trong Chỉ thị này, hướng dẫn cụ thể về nội dung và tiến độ xây dựng

kế hoạch phát triển kinh tế - xã hội và dự toán ngân sách nhà nước năm 2017 phù hợp với quy định của Luật đầu tư công và Luật ngân sách nhà nước năm 2015." Directive No.14/CT-TTg dated 14/6/2016 on progress of plan formulation (part D) is valid on publishing timeline on budget formulation. ref. <https://thuvienphapluat.vn/van-ban/Tai-chinh-nha-nuoc/Chi-thi-14-CT-TTg-2014-Ke-hoach-phat-trien-kinh-te-xa-hoi-du-toan-ngan-sach-nha-nuoc-2015-235215.aspx>We) have changed the score to "a".

IBP comment: Some details are missing from the timetable. The IBP has revised the score to "b".

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.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Page 2, para 1, 2 mentions GDP and GDP growth and methods to control interest rate and inflation rate, but not details.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Directive No. 21/CT-TTg dated 02/6/2016 of the Prime Minister on formulation of plan for socio-economic development and Government budget estimates in 2017 provides basic macroeconomic forecasting information such as economic growth rate about 6,8% in 2017,... (page 3, Directive No. 21/CT-TTg) Reference: <http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethon...> (http://vanban.chinhphu.vn/portal/page/portal/chinhphu/hethongvanban?class_id=2&mode=detail&document_id=184925) In implementation of Directive No. 21/CT-TTg, the Ministry of Planning and Investment issued official correspondence No. 4333/BKHDT-TH dated 6/6/2016 agencies on guiding framework for the formulation of socio-economic development plan in 2017 and sent to Ministries, central and local Government agencies. This official correspondence includes forecasts of the world and domestic context, the key targets in 2017 such as: GDP growth rate (6,8%), export turnover (8-10%), trade deficit ratio to total export turnover (less than 5%), growth rate of the consumer price index (about 5%), unemployment rate in urban areas (less than 4%) ... (Page 23, Official correspondence No. 4333 / BKHDT-TH dated 06/6/2016). Reference: <http://www.mpi.gov.vn/Pages/tinbai.aspx?idTin=33111&idcm=131> (<http://www.mpi.gov.vn/Pages/tinbai.aspx?idTin=33111&idcm=131>) Information about interest rate is not reflected in the budgetary formulation orientation, but information beyond core information such as export growth rates, unemployment rate,... is reflected in budgetary formulation orientation. The chosen answer is b

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.)

- a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Pages 5 to 9 provides some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included such as there is no estimate of total expenditures.

Peer Reviewer

Opinion: Agree with Comments

Comments: Some important information is provided in Directive 21/CT-TTg dated June 2, 2016.

Government Reviewer

Opinion: Agree with Comments

Comments: Directive No. 21/CT-TTg dated 02/6/2016 of the Prime Minister and Circular No.91/2016/TT-BTC of Ministry of Finance provide policy orientations and priority expenditures but don't provide total expenditure estimates. Formulation of State budget expenditure estimates for priority tasks must be based on the total balance of national budget.

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.)

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: On page 6, para 1 about budget revenue provides a discussion of revenue policies and priorities, but not an estimate of total revenue.

Peer Reviewer

Opinion: Agree with Comments

Comments: Some important information is provided in Directive 21/CT-TTg dated June 2, 2016, and the National Assembly's Resolution 27/2016/QH14 dated November 11, 2016.

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Directive 21/CT-TTg dated 02 June 2016 of Prime Minister and Circular 91/2016/TT-BTC of Ministry of Finance presents revenue policies and targets (Targets was set up as follows: revenue from tax, fee in 2017 is about 20-21% GDP; domestic revenue estimates (not including revenue from crude oil, land use and lottery) increase average minimum 13-15% in comparison with 2016's estimates (excluding factors caused by policy changes); revenue estimates from import and export activities increase average minimum 5-7% in comparison with 2016's estimates).

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?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The PBS does not contain data on 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.

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)?

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The PBS does not provides multi-year expenditure estimates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Sheet N07, M09 in attached file and link: expenditures by administrative units (ministries, branches, agencies and provinces) Sheet M04: expenditures by economic classifications Sheet M06; expenditures by functions.

Comments: Researcher: Enacted budget 2016: <http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/slt/du...>
([http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/slt/duoan/slt_dutoan_chitiet?](http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/slt/duoan/slt_dutoan_chitiet?dDocName=MOF148894&dID=91685&_afLoop=33967429160785657#!%40%40%3FdID%3D91685%26_afLoop%3D33967429160785657%26dDocName%3Dstate%3Dvgj4auy_192)

[dDocName=MOF148894&dID=91685&_afLoop=33967429160785657#!%40%40%3FdID%3D91685%26_afLoop%3D33967429160785657%26dDocName%3Dstate%3Dvgj4auy_192](http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/slt/duoan/slt_dutoan_chitiet?dDocName=MOF148894&dID=91685&_afLoop=33967429160785657#!%40%40%3FdID%3D91685%26_afLoop%3D33967429160785657%26dDocName%3Dstate%3Dvgj4auy_192))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Reference: Expenditure estimates are presented by administrative classification (expenditure for Ministry, Central organizations) – appendix 07/CKTC-NSNN; by functional classification (expenditure on training, health, science and technology,..) – appendix 06/CKTC-NSNN; by economic classification (investment, current expenditure, salary reform,...) – appendix 04/CKTC-NSNN. For more information at:

<http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/slt...> (<http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/slt/duoan?>

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Budget 2017 was published on MOF website on 23 Dec 2016 Annex 08 is on programme Annex 07 is on administrative unit with budget for each functions and programmes under each unit. <http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/slt/du...>

([http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/slt/duoan/slt_dutoan_chitiet?](http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/slt/duoan/slt_dutoan_chitiet?dDocName=MOFUCM093878&dID=100250&_afLoop=180555464190217#!%40%40%3FdID%3D100250%26_afLoop%3D180555464190217%26dDocName%3Dstate%3Dq6y97wkea_177)

[dDocName=MOFUCM093878&dID=100250&_afLoop=180555464190217#!%40%40%3FdID%3D100250%26_afLoop%3D180555464190217%26dDocName%3Dstate%3Dq6y97wkea_177](http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/slt/duoan/slt_dutoan_chitiet?dDocName=MOFUCM093878&dID=100250&_afLoop=180555464190217#!%40%40%3FdID%3D100250%26_afLoop%3D180555464190217%26dDocName%3Dstate%3Dq6y97wkea_177)) with excel file attached Budget by programme in state budget 2017 annex no 8 on programme with pdf file attached

<http://datafilesbk.chinhphu.vn/files/dlt/2016/12/NSNN.pdf> (<http://datafilesbk.chinhphu.vn/files/dlt/2016/12/NSNN.pdf>)

Comments: Researcher: Sheet N07 is programmes of each administrative units (of ministries and state agencies) Sheet N08 is programmes budget

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Budget estimates present expenditure estimates for national target programs – appendix 08/CKTC-NSNN.. For more information at: <http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/slt...> (<http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/slt/duoan?>

Researcher response: We agree and the score was revised to "c".

61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: cite document: <http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/slt/du...>

([http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/slt/duoan/slt_dutoan_chitiet?](http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/slt/duoan/slt_dutoan_chitiet?dDocName=MOF148894&dID=91685&_afLoop=33967429160785657#!%40%40%3FdID%3D91685%26_afLoop%3D33967429160785657%26dDocName%3Dstate%3Dvgj4auy_192)

[dDocName=MOF148894&dID=91685&_afLoop=33967429160785657#!%40%40%3FdID%3D91685%26_afLoop%3D33967429160785657%26dDocName%3Dstate%3Dvgj4auy_192](http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/slt/duoan/slt_dutoan_chitiet?dDocName=MOF148894&dID=91685&_afLoop=33967429160785657#!%40%40%3FdID%3D91685%26_afLoop%3D33967429160785657%26dDocName%3Dstate%3Dvgj4auy_192))

Comments: Researcher: Sheet M01,02,03 detailed all revenues (tax and non tax)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Revenue estimates 2017 are presented by sources: domestic revenue, crude oil, import and export activities, assistance. For detailed information at: http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/duoan/sltn_dutoan_chitiet?dDocName=MOF148894&dID=91685&_afrLoop=33967429160785657#!%40%40%3FdID%3D91685%26_afrLoop%3D33967429160785657%26dDocName%3Dvgj4auy_192 2017 revenue estimates are also presented by groups on tax; fee and non-tax; capital; assistance. For detailed information at: http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltq?dDocName=MOF148894&dID=91685&_afrLoop=33967429160785657#!%40%40%3FdID%3D91685%26_afrLoop%3D33967429160785657%26dDocName%3Dvgj4auy_192

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/duoan/sltn_dutoan_chitiet?dDocName=MOF148894&dID=91685&_afrLoop=33967429160785657#!%40%40%3FdID%3D91685%26_afrLoop%3D33967429160785657%26dDocName%3Dvgj4auy_192

Comments: Researcher: Sheet M03 is details of all individual sources of revenue

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Revenue estimates 2017 are allocated by economic regions. For more information at: <http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt...> (http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt/duoan)? 2017 revenue estimates are allocated by types of taxes. For more information at: <http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt...> (http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt/duoan)?

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?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltn/duoan/sltn_dutoan_chitiet?dDocName=MOF148894&dID=91685&_afrLoop=33967429160785657#!%40%40%3FdID%3D91685%26_afrLoop%3D33967429160785657%26dDocName%3Dvgj4auy_192

Comments: Researcher: Sheet M02 indicate total borrowing for budget deficit. (ie. the amount of net new borrowing required during the budget year;) but not having any data on: - the total debt outstanding at the end of the budget year; - the interest payments on the outstanding debt for the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Information about the amount of repayment of principal, interest, new loans (budget deficit) is reflected in the public figures of the state budget estimates 2017. For more information at: <http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt...> (http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt/duoan)? <http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/sltq...>

(<http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt>)? Information about outstanding public debt, government debt and national loans is reflected on 18th page of the 2017 Budget Statement, whereby outstanding public debt is approximately 64.8% of GDP, outstanding Government debt is approximately 53.3%; National outstanding foreign debt is approximately 47.4% of GDP by the end of 2017. For more information at: <http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnnh...> (http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnnh/bcnsnnh_chitiet?dDocName=MOFUCM101275&_afLoop=4560453505284915#!%40%40%3F_afLoop%3D4560453505284915%26dDocName%3DMOFUCM101275%26_adf.ctrl-state%3Duqxrutbby_197)

Researcher response: According to the link provided by the GOV reviewer, there are two types of the 2017 Budget Statement; 1 is published for domestic people <http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt...>

(http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slt/duoan/slt_duoan_chitiet?dDocName=MOFUCM093878&dID=100250&_afLoop=10821884436536174#!%40%40%3F_dID%3D100250%26_afLoop%3D10821884436536174%26dDocName%3D123x41ks9j_90) only "interest payments on the debt for the budget year" is published. 2 is international publication

<http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slq...> (http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM094304&_afLoop=10821185928656002#!%40%40%3F_afLoop%3D10821185928656002%26dDocName%3DMOFUCM094304%26_adf.ctrl-state%3Ddqwed6n5r_132) only "principal payment" is stated in this document. Moreover, it is a footnote indicated that "The budget for 2017 shall be calculated in accordance with the State Budget Law in 2015, in which: budget revenues and expenditures include lottery sources; Budget expenditures include expenditures from government bond funds; Budget overspending does not include principal repayments, including government bond spending".

The Government reviewer say budget deficit is new loan. if so, there are 2 figures out of three on debt figures. 3. Bội chi NSNN Bội chi NSNN năm 2017 được tính theo quy định của Luật NSNN năm 2015, bao gồm cả bội chi NSTW và bội chi NSDP. Bội chi NSTW bao gồm cả trái phiếu Chính phủ (TPCP) và không bao gồm chi trả nợ gốc. Dự kiến bội chi NSNN năm 2017 khoảng 3,5%GDP (tính theo Luật NSNN năm 2002 khoảng 4,7%GDP, thấp hơn 0,25%GDP so với dự toán năm 2016), trong đó: bội chi NSTW là 3,38%GDP, bội chi NSDP là 0,12%GDP. Với mức bội chi như trên và kết hợp với các giải pháp siết chặt bảo lãnh, dự kiến dư nợ công đến cuối năm 2017 khoảng 64,8%GDP, dư nợ Chính phủ khoảng 53,3%; dư nợ nước ngoài quốc gia khoảng 47,4%GDP. 4.2. Dự toán chi trả nợ lãi: 98,9 nghìn tỷ đồng, chiếm 7,1% tổng chi NSNN. Rê.

<http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnnh...> (http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnnh/bcnsnnh_chitiet?dDocName=MOFUCM101275&_afLoop=11037084663860880#!%40%40%3F_afLoop%3D11037084663860880%26dDocName%3DMOFUCM101275%26_adf.ctrl-state%3D2r2s17sfu_4The) the score was revised to "b".

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.)

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: File name: Bao cao ngan sach danh cho cong dan In english: Citizen Budget Report

<http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnn...>

(http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnncccd/bcnsnncccd_chitiet?dDocName=MOF157801&_afLoop=33969187729038441#!%40%40%3F_afLoop%3D33969187729038441%26dDocName%3DMOF157801%26_adf.ctrl-state%3Df54kmiv1b_50)

Comments: Researcher: <http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnn...>

(http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnncccd/bcnsnncccd_chitiet?dDocName=MOF157801&_afLoop=33969187729038441#!%40%40%3F_afLoop%3D33969187729038441%26dDocName%3DMOF157801%26_adf.ctrl-state%3Df54kmiv1b_50)

Citizen budget provides core information on : - expenditure and revenue totals; - the main policy initiatives in the budget; - the macroeconomic forecast upon which the budget is based; and but not having contact information for follow-up by citizens. However, MOF has separate room to receive comments from citizens on the website. See below link http://mof.gov.vn/webcenter/portal/btc/r/cd/dtvb?_afLoop=34053336496162769#!%40%40%3F_afLoop%3D34053336496162769%26centerWidth%3D0%2525%26leftWidth%3D100%2525%26rightWidth%3D0%2525%26topWidth%3D0%2525%26bottomWidth%3D0%2525%26state%3Ddaqp5zu24_230

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Reference: The Citizens Budget 2017 presents basic information about estimates on revenue, expenditures, budget balance; core policy initiatives; forecasts on macro-economic indicators; which are friendly, understandable and relevant to citizens. For more information at:

<http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnn...>

(http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnncccd/bcnsnncccd_chitiet?dDocName=MOFUCM101264&_afLoop=4560691323801232)

IBP comment: According to OBS methodology and responses from section 1, the citizen's budget is published late. For this reason, we do not assess comprehensiveness of the citizen's budget in section 3. Answer "d" is appropriate.

65: How is the Citizens Budget disseminated to the public?

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- b. (67) 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.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Citizen Budget was posted on website of Ministry of Finance only. <http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/bcn...> (http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/bcnsndccd?_afLoop=34054372023436965#!%40%40%3F_afLoop%3D34054372023436965%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0%2525%26topWidth%3D0%2525%26bottomWidth%3D0%2525%26borderWidth%3D0%2525%26borderStyle%3Dsolid%26borderColor%3D%232323%26fontColor%3D%232323%26fontSize%3D10) no evidence found on radio or other media. billboards.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested answer: a.

Comments: The citizens Budget 2017 is published on the MOF's Portal, State Budget Section; printed in leaflets and distributed to propaganda, press agencies; sent to international donors. For more information at: <http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/bcnsnd...> (http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/bcnsndccd/bcnsndccd_chitiet?dDocName=MOFUCM101264&_afLoop=4560691323801232)

IBP comment: According to OBS methodology and responses from section 1, the citizen's budget is published late. For this reason, we do not assess comprehensiveness of the citizen's budget in section 3. Answer "d" is appropriate.

66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) 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.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Ministry of Finance consulted with stakeholders, donors (such as the World Bank), experts, CSOs on the citizens budget (evidence found in various workshops held by MOF and other organisations by researcher) In addition, the MOF has a corner on website to seek citizens' inputs, company's inputs and publish the questions - answers session between MOF and Parliament see the link: http://www.mof.gov.vn/webcenter/portal/btc/r/cd/gyhk?_afLoop... (http://www.mof.gov.vn/webcenter/portal/btc/r/cd/gyhk?_afLoop=181285424848725#!%40%40%3F_afLoop%3D181285424848725%26centerWidth%3D0%2525%26leftWidth%3D100%2525%26rightWidth%3D0%2525%26topWidth%3D0%2525%26bottomWidth%3D0%2525%26borderWidth%3D0%2525%26borderStyle%3Dsolid%26borderColor%3D%232323%26fontColor%3D%232323%26fontSize%3D10)

Comments: Researcher: Workshop on consultation on budget report 2018, dated 26 Oct 2016 <http://baodauthau.vn/tai-chinh/bao-cao-tai-chinh-nha-nuoc-ch...> (<http://baodauthau.vn/tai-chinh/bao-cao-tai-chinh-nha-nuoc-chi-phi-quoc-phong-co-duoc-cong-khai-28526.html>) Researcher also attended some of those workshops. There are several workshops consulting on how budget documents are developed according to the new law

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested answer: a.

Comments: The MOF's Portal has a Section on concerned issues of the National Assembly, which discloses a lot of information discussed in National Assembly on issues relating to finance and budget; issues of the Ministry of Finance reported to National Assembly and voters. For more information at: <http://www.mof.gov.vn/webcenter/portal/btc/r/k/o/vdqhqt> (<http://www.mof.gov.vn/webcenter/portal/btc/r/k/o/vdqhqt?>) The MOF's Portal has also Questionnaire Section on State Budget, in which organizations and individuals can ask questions to Ministry of Finance to have prompt information on finance and budget. For more information at: <http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/mln...> (<http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/mlns2?>)

Researcher response: The score is unchanged as the mechanisms cited do not specifically request inputs for the citizen's budget.

IBP comment: Since the Citizen Budget was assessed as being published late in Question CB-2a, according to OBS methodology this response is revised from a 'b' to a 'd'.

67: Are “citizens” versions of budget documents published throughout the budget process?

- a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: A Citizens Budget is published only for Enacted Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Vietnam’s Citizens budget would be published only when the National Assembly decided and approved the transparency of state budget estimates.

IBP comment: See response to Q 65.

68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: In year report : 9 months of 2016 link: <http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansn/slqt/sl...>

([http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansn/slqt/slqt_chitiet?](http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansn/slqt/slqt_chitiet?dDocName=MOFUCM090022&_afLoop=34054951676368934#!%40%40%3F_afLoop%3D34054951676368934%26dDocName%3DMOFUCM090022%26_adfstate%3Duxaudv3li_50)

[dDocName=MOFUCM090022&_afLoop=34054951676368934#!%40%40%3F_afLoop%3D34054951676368934%26dDocName%3DMOFUCM090022%26_adfstate%3Duxaudv3li_50](http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansn/slqt/slqt_chitiet?dDocName=MOFUCM090022&_afLoop=34054951676368934#!%40%40%3F_afLoop%3D34054951676368934%26dDocName%3DMOFUCM090022%26_adfstate%3Duxaudv3li_50))

Comments: Researcher: the expenditure sheet has actual figures for functional and some economic classification, but not administrative units

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Quarterly budget statistics presents by economic classification (capital expenditure, current expenditure, salary reform expenditure) and by functional classification (healthcare, education, science and technology,...) – As published on Ministry of Finance’s website:

<http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slansn/slq...> ([http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slansn/slqt/slqt_chitiet?](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slansn/slqt/slqt_chitiet?dDocName=MOFUCM090022&_afLoop=4921025857731727#!%40%40%3F_afLoop%3D4921025857731727%26dDocName%3DMOFUCM090022%26_adf.state%3Ddirsrbp_50)

[dDocName=MOFUCM090022&_afLoop=4921025857731727#!%40%40%3F_afLoop%3D4921025857731727%26dDocName%3DMOFUCM090022%26_adf.state%3Ddirsrbp_50](http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slansn/slqt/slqt_chitiet?dDocName=MOFUCM090022&_afLoop=4921025857731727#!%40%40%3F_afLoop%3D4921025857731727%26dDocName%3DMOFUCM090022%26_adf.state%3Ddirsrbp_50))

69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No actual expenditures by individual programmes in IYR

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?

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: b.

Sources: In the table that is published, only actual expenditures-to-date are published, not the comparison with the same period for the previous year or the figures in the approved budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: As published on Ministry of Finance's website, entitled Press Release, referred Press Release on the financial and state budget task performances in the first 9 month of 2017, at the link: <http://www.mof.gov.vn/webcenter/portal/tttc/r/o/thongcaobaoc...>

([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=MOFUCM090160&_afLoop=4589675382333135#!%40%40%3F_afLoop%3D4589675382333135%26dDocName%3DMOFUCM090160%26_adf.ctrl-state%3Dc1dtqec38_139)

[dDocName=MOFUCM090160&_afLoop=4589675382333135#!%40%40%3F_afLoop%3D4589675382333135%26dDocName%3DMOFUCM090160%26_adf.ctrl-state%3Dc1dtqec38_139](http://www.mof.gov.vn/webcenter/portal/tttc/r/o/thongcaobaochi/thongcaobaochi_chitiet?dDocName=MOFUCM090160&_afLoop=4589675382333135#!%40%40%3F_afLoop%3D4589675382333135%26dDocName%3DMOFUCM090160%26_adf.ctrl-state%3Dc1dtqec38_139))

IBP comment: Only documents accepted as IYR can be considered for this question, for this reason the press release cannot be accepted and the score remains "b".

71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: All tax and non-tax revenue are presented. See: <http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/sl...>

(http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM090022&_adf.ctrl-state=uxaudv3li_50&_afLoop=45817024328743739#!%40%40%3F_afLoop%3D45817024328743739%26dDocName%3DMOFUCM090022%26_adf.ctrl-state%3Dj1iyb2thi_4), specifically tab with heading "Thu".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As published on Ministry of Finance's website, entitled State Budget, on the estimates of financial and state budget task performances in the first quarter of 2016, at the link: <http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/sl...>

(http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM084371&_afLoop=4564312112823359#!%40%40%3F_afLoop%3D4564312112823359%26dDocName%3DMOFUCM084371%26_adf.ctrl-state%3D13j35zxb2m_238)

On the estimates of financial and state budget task performances in the first 6 month of 2016, at the link:

<http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/sl...> ([http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/sl...](http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM085580&_afLoop=4564349923480979#!%40%40%3F_afLoop%3D4564349923480979%26dDocName%3DMOFUCM085580%26_adf.ctrl-state%3D13j35zxb2m_284) ([http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/sl...](http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM085580&_afLoop=4564349923480979#!%40%40%3F_afLoop%3D4564349923480979%26dDocName%3DMOFUCM085580%26_adf.ctrl-state%3D13j35zxb2m_284) ([http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/sl...](http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM090022&_afLoop=4564376747013202#!%40%40%3F_afLoop%3D4564376747013202%26dDocName%3DMOFUCM090022%26_adf.ctrl-state%3D13j35zxb2m_330) ([http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/sl...](http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM090022&_afLoop=4564376747013202#!%40%40%3F_afLoop%3D4564376747013202%26dDocName%3DMOFUCM090022%26_adf.ctrl-state%3D13j35zxb2m_330) ([http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/sl...](http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM090022&_afLoop=4564376747013202#!%40%40%3F_afLoop%3D4564376747013202%26dDocName%3DMOFUCM090022%26_adf.ctrl-state%3D13j35zxb2m_330) ([http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/sl...](http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM090022&_afLoop=4564376747013202#!%40%40%3F_afLoop%3D4564376747013202%26dDocName%3DMOFUCM090022%26_adf.ctrl-state%3D13j35zxb2m_330) 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([http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/sl...](http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM090022&_afLoop=4564376747013202#!%40%40%3F_afLoop%3D4564376747013202%26dDocName%3DMOFUCM090022%26_adf.ctrl-state%3D13j35zxb2m_330) ([http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/sl...](http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM090022&_afLoop=4564376747013202#!%40%40%3F_afLoop%3D4564376747013202%26dDocName%3DMOFUCM090022%26_adf.ctrl-state%3D13j35zxb2m_330) ([http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/sl...](http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM090022&_afLoop=4564376747013202#!%40%40%3F_afLoop%3D4564376747013202%26dDocName%3DMOFUCM090022%26_adf.ctrl-state%3D13j35zxb2m_330) (

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Sheets (tabs) 2 and 3 of the below file <http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/sl...>
(http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM090022&_adf.ctrl-state=uxaudv3li_50&_afLoop=45817024328743739#!%40%40%3F_afLoop%3D45817024328743739%26dDocName%3DMOFUCM090022%26_adf.ctrl-state%3Dj1iyb2thi_4)

Comments: Researcher: example of one IYR of 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: As published on Ministry of Finance's website, entitled State Budget, international Statistics, at the link: <http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/sl...> (http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM090022&_adf.ctrl-state=4564376747013202#!%40%40%3F_afLoop%3D4564376747013202%26dDocName%3DMOFUCM090022%26_adf.ctrl-state%3D13j35zxb2m_330)

IBP comment: See response to Q 70.

73: Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Sheet 1 of the below file: <http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/sl...>
(http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM090022&_adf.ctrl-state=uxaudv3li_50&_afLoop=45817024328743739#!%40%40%3F_afLoop%3D45817024328743739%26dDocName%3DMOFUCM090022%26_adf.ctrl-state%3Dj1iyb2thi_4)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: As published on Ministry of Finance's website, entitled Press Release, on the financial and state budget task performances in the first 9 months of 2016, including the valuation on "state budget collection in the first 9 months gains 718,3 trillion dong, equivalent at 70,8% yearly estimates, increase by 5,2% compared with 2015. Specifically, domestic collection achieves 73,8% with the yearly estimates, increase 14,5% compared by the same quarter of 2015; crude oil collection is 54,7% with yearly estimates, reduce 41,9% compared by the same quarter of 2015; foreign trading collection achieves 72,1% with the yearly estimates, increase 14,5% compared by the same quarter of 2015" at the link:

<http://www.mof.gov.vn/webcenter/portal/tttc/r/o/thongcaobaoac...>

(http://www.mof.gov.vn/webcenter/portal/tttc/r/o/thongcaobaoachi/thongcaobaoachi_chitiet?dDocName=MOFUCM090160&_afLoop=4921268188910940#!%40%40%3F_afLoop%3D4921268188910940%26dDocName%3DMOFUCM090160%26_adf.ctrl-state%3Dirsrjpsbp_264)

IBP comment: See response to Q 70.

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?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The In-Year Report does not include information on government borrowing and debt

Peer Reviewer

Opinion: Agree with Comments

Comments: There are other government sources reporting public debts such as Ministry of Finance and Ministry of Planning and Investment:

http://www.mof.gov.vn/webcenter/portal/tttc/r/o/ttsk/ttsk_ch... (http://www.mof.gov.vn/webcenter/portal/tttc/r/o/ttsk/ttsk_chitiet?dDocName=MOFUCM085265&_afLoop=2230824160187242#!%40%40%3F_afLoop%3D2230824160187242%26dDocName%3DMOFUCM085265%26_adf.ctrl-state%3Dkfd8nvxh_4) <http://ncif.gov.vn/Pages/NewsDetail.aspx?newid=18835> (<http://ncif.gov.vn/Pages/NewsDetail.aspx?newid=18835>)

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Quarterly Assessment report on state budget performance reflects interest payments, reimbursement loans and new loans (state budget (budget deficit), available to publish on the estimates of the first 9 months stae budget performance at the link:

<http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slansn/slqt...> (http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slansn/slqt/slqt_chitiet?dDocName=MOFUCM090022&_afLoop=4921580398425914#!%40%40%3F_afLoop%3D4921580398425914%26dDocName%3DMOFUCM090022%26_adf.ctrl-state%3Dirsrjpsbp_384)

IBP comment: See response to Q 70.

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.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: link: <http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansn/slqt/sl...> (http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansn/slqt/slqt_chitiet?dDocName=MOFUCM090022&_adf.ctrl-state=uxaudv3li_50&_afLoop=37137824285147129#!%40%40%3F_afLoop%3D37137824285147129%26dDocName%3DMOFUCM090022%26_adf.ctrl-state%3Drjx9ai1eo_4)

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?

- a. (100) Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
- b. (67) Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
- c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- d. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Link: <http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansn/slqt/sl...> (http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansn/slqt/slqt_chitiet?dDocName=MOFUCM085580&dID=88060&_afLoop=37138462165004152#!%40%40%3FdID%3D88060%26_afLoop%3D37138462165004152%26dDocName%3Dfj876r3sx_4)

Comments: Researcher: The attached file is only a six months' implementation report. It is not a Mid-Year Review.

Peer Reviewer

Opinion: Agree with Comments

Comments: The government provides information on a monthly basis, including information and data (although not complete as OBS standards require), but apparently they are useful in learning about the MYR in one way or another: <http://www.chinhphu.vn/portal/page/portal/chinhphu/tinhhinht...> (<http://www.chinhphu.vn/portal/page/portal/chinhphu/tinhhinhtuchien?categoryId=100003529>)

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: As published on Ministry of Finance's website, entitled Press Release, on the financial and state budget task performances in the first 6 months of 2016, the solutions of financial and state budget task performances in the first 6 months of 2016, including the statistics of Consumption Price Index, increase by 2,35% compared with the figure of 12/2015, increase by 2,4% the same quarter of 2015; the average of six months in 2016 increases by 1,72% compared with the same quarter in 2015, detailed at the link: <http://mof.gov.vn/webcenter/portal/tttc/r/o/thongcaobaochi/t...> (http://mof.gov.vn/webcenter/portal/tttc/r/o/thongcaobaochi/thongcaobaochi_chitietdDocName=MOFUCM086264&_afrLoop=4564487200356120#!%40%40%40%3D13j35zxb2m_488)

Researcher response: The link provided by the government reviewer cannot be considered as it does not work. While some data and a six months implementation report is available, according to OBS methodology and for cross-country comparison, this document cannot be considered as a mid-year review. For this reason, the MYR is considered not published and comprehensiveness is not assessed. Answer "d" is appropriate.

77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: A Mid-Year Review is not produced. However, expenditure estimates are updated in the six months implementation report. See the third sheet of the attached file Link: <http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/sl...> (http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM085580&dID=88060&_afrLoop=37138462165004152#!%40%40%40%3FdID%3D88060%26_afrLoop%3D37138462165004152%26dDocName=state%3Dfj876r3sx_4)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: In Viet Nam, the National Assembly approve the state budget estimates in the first month of the year. Without significant fluctuation on the real budget figure with the allocated budget estimates, no budget estimates needs adjusting. In the case of considerable fluctuation, the Government must implement to adjust the state budget estimates for the National Assembly's approval while the People Committee must establish adjustment of the local budget estimates to submit the People Council's approval (The Article 40 of the State Budget Law in 2002) and approval of budget estimates must be published openly.

IBP comment: See response to Q76.

78: Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: A Mid-Year Review is not produced. However, the six months' implementation report shows expenditure estimates by functional classification (sheet 3)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: the first 6 months budget statistics presents by economic classification (capital expenditure, current expenditure) and by functional classification (healthcare, education, science and technology,...) – As published on Ministry of Finance's website: www.mof.gov.vn (http://www.mof.gov.vn), entitled State Budget – International Statistics, detailed at the link:

<http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slq...>

(http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?DocName=MOFUCM085580&_afrLoop=4564658763580957#!%40%40%3F_afrLoop%3Dcy8wbf2j5_197)

IBP comment: See response to Q 76

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: A Mid-Year Review is not produced. The link below refers to a six months implementation report:

<http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/sl...> (http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM085580&dID=88060&_afrLoop=37138462165004152#!%40%40%3FdID%3D88060%26_afrLoop%3D37138462165004152%26dDocName%3Dfj876r3sx_4)

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?

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: A Mid-Year Review is not produced. However, the six months implementation report shows updated estimates (but no explanation of the difference between original and updated revenue): <http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/sl...>

(http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOFUCM085580&dID=88060&_afrLoop=37138462165004152#!%40%40%3FdID%3D88060%26_afrLoop%3D37138462165004152%26dDocName%3Dfj876r3sx_4)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Sheet 1, 3, 4, 5, 6 of the Excel file available at this link: <http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slq...>
(http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOF156672&_adf.ctrl-state=onbjecys4_4&_afLoop=292617553430370#!%40%40%3F_afLoop%3D292617553430370%26dDocName%3DMOF156672%26_adf.ctrl-state%3Dbfjlyhje_4)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Estimates of state budget statistics in 2015 presents by economic classification (capital expenditure, current expenditure) and by functional classification (healthcare, education, science and technology,...) – at the link: <http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slq...>
(http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOF156672&_afLoop=4565669701501177)

Researcher response: Indeed, an administrative classification is not available. For this reason, we agree with the score change to "b"

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
d. (0) No, the Year-End Report does not present expenditure estimates by program.
e. Not applicable/other (please comment).

Answer: d.

Sources: Sheet 3 of the attached file

Comments: Researcher: YER of 2015 1st estimation. IBP Comment: the attachment only shows functional classification, not program. The response should be "d," instead of "a" as suggested by the researcher.

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?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
e. Not applicable/other (please comment).

Answer: b. (67)

Sources: For YER of BY2015, estimation #2: <http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slq...>
(http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOF156672&_adf.ctrl-state=onbjecys4_4&_afLoop=292617553430370#!%40%40%3F_afLoop%3D292617553430370%26dDocName%3DMOF156672%26_adf.ctrl-state%3Dbfjlyhje_4) dated 25 April 2016 For BY2015 with the narrative report: <http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnnh...>
(http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnnh/bcnsnnh_chitiet?dDocName=MOF157804&_afLoop=37139296604507670#!%40%40%3F_afLoop%3D37139296604507670%26dDocName%3DMOF157804%26_adf.ctrl-state%3D4wx1oq57a_394) dated 11 May 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Thank for Collection/Expenditure reflected by indicators, forms as regulated at Decision number 749/QD-BTC of Ministry of Finance, indicator system is consistent with estimations, quarter/yearly budget performance and budget settlement, comparative gap between approved budget figures and factual budget collection is feasible. For example: the 2015 state budget estimates at the link:

http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=BTC216108&_

http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOF156672&_

http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOF156672&_ Comparative gap between general collection and general expenditure, detailed collection gap from tax, tariff, collection from capital, current expenditure ... between 2015 performance estimates (the second version) and 2015 state budget estimations.

Researcher response: The tables in the YER are without narrative discussion. Therefore, it does not really meet the full requirement of with the question 087 of OBI. The evidence the researcher provides includes the detail report about enacted level and real outcome of revenue (in text version, not excel file) and the reason why VN achieved that result. For example, there is a paragraph in the report "The state budget revenue is estimated at VND 911,100 billion, fulfilling VND 996,870 billion over the whole year, surpassing the plan by 9.4%, up 15.4% over the year 2014. The state budget expenditure estimate for 2015 is VND1,147,100 billion. Estimated state budget spending reached VND1,262,870 billion, up 10.1% over the estimate." So the answer is still "a"

IBP comment: For cross-country consistency and comparison, and because the information is not comprehensive, the IBP has revised the score to "b".

88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Sheet 2 and 4 of the attached file, can be accessed via: http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOF156672&_adf.ctrl-state=16u58o5704_4&_afLoop=8284150146286395#!%40%40%3F_afLoop%3D4565966506667542%26dDocName%3DMOF156672%26_adf.ctrl-state%3Dq8od8iywn_4

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: 2015 state budget estimates (the second version) reflects collection from tax and non-tax, detailed at the link:

http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOF156672&_

http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOF156672&_

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: sheet 2 of the attached file

Comments: Researcher: One of the items if "miscellaneous", and it accounts for about 12% of total revenue (11% including grants). Response "b" applies.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Revenues reflects by tax classification; collection from fees, charges and other collection; As published on Ministry of Finance's website, entitled State Budget, the international Statistics, detailed at the link: http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/slqt/slqt_chitiet?dDocName=MOF156672&_

afrLoop=4565966506667542#!%40%40%3F_afrLoop%3D4565966506667542%26dDocName%3DMOF156672%26_adf.ctrl-state%3Dkn17zq2yd_275

Researcher response: In the YER, there is a "miscellaneous" category, which accounts for 12% of total revenue (excluding grants), so option "b" is retained.

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?

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) 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.
- d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/bcnsnnh...>

([http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/bcnsnnh/bcnsnnh_chitiet?](http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/bcnsnnh/bcnsnnh_chitiet?dDocName=MOF157804&_afrLoop=37139296604507670#!%40%40%3F_afrLoop%3D37139296604507670%26dDocName%3DMOF157804%26_adf.ctrl-state%3D4wx1oq57a_394)

[BY2015: Budget report in narrative : http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/bcnsnnh...](http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/bcnsnnh/bcnsnnh_chitiet?dDocName=MOF157804&_afrLoop=37139296604507670%26dDocName%3DMOF157804%26_adf.ctrl-state%3D4wx1oq57a_394)

([http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/bcnsnnh/bcnsnnh_chitiet?](http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/bcnsnnh/bcnsnnh_chitiet?dDocName=MOF157804&_afrLoop=4wx1oq57a_394&_afrLoop=345807423412440#!%40%40%3F_afrLoop%3D345807423412440%26dDocName%3DMOF157804%26_adf.ctrl-state%3Dvow5ssnai_45)

[post dated 11 May 2016](http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsn/bcnsnnh/bcnsnnh_chitiet?dDocName=MOF157804&_afrLoop=4wx1oq57a_394&_afrLoop=345807423412440#!%40%40%3F_afrLoop%3D345807423412440%26dDocName%3DMOF157804%26_adf.ctrl-state%3Dvow5ssnai_45)

Comments: Researcher: Annex to the narrative report of BY2015 show the differences of 2015 actual and approved budget Session 3 is the narrative on revenue and expenditure of budget 2015 3. Đánh giá thực hiện thu chi NSNN 2015 3.1 Thực hiện thu NSNN Dự toán thu NSNN là 911.100 tỷ đồng, thực hiện cả năm đạt 996.870 tỷ đồng, vượt 9,4% so với dự toán, tăng 15,4% so với thực hiện năm 2014. (1) Thu nội địa: Dự toán thu 638.600 tỷ đồng, thực hiện cả năm đạt 740.062 tỷ đồng, vượt 15,9% so với dự toán, tăng 26,8% so với thực hiện năm 2014; không kể thu tiền sử dụng đất (67.548 tỷ đồng, vượt 73,2% so với dự toán) thì đạt 672.514 tỷ đồng, vượt 12,2% so với dự toán. Trong đó: Thu từ khu vực doanh nghiệp nhà nước thực hiện đạt 227.022 tỷ đồng, tăng 2,8% so dự toán, tăng 20,7% so với thực hiện năm 2014; Thu từ khu vực doanh nghiệp có vốn đầu tư nước ngoài thực hiện đạt 141.019 tỷ đồng, giảm 1,0% so dự toán, tăng 14% so với thực hiện năm 2014; Thu từ khu vực kinh tế công thương nghiệp - ngoài quốc doanh thực hiện đạt 129.585 tỷ đồng, vượt 8,4% so dự toán, tăng 15,5% so thực hiện năm 2014; Các khoản thu từ nhà, đất thực hiện đạt 83.530 tỷ đồng, vượt 79,3% so dự toán, tăng 53,6% so thực hiện năm 2014; riêng thu tiền sử dụng đất đạt 67.548 tỷ đồng, vượt 73,2% so dự toán, tăng 53,5% so thực hiện năm 2014. (2) Thu từ dầu thô: Dự toán thu 93.000 tỷ đồng, trên cơ sở dự kiến sản lượng là 14,74 triệu tấn, giá 100 USD/thùng. Bình quân cả năm 2015, giá dầu thô đạt khoảng 56,2 USD/thùng, giảm 43,8 USD/thùng so giá xây dựng dự toán; sản lượng dầu thanh toán cả năm ước đạt 16,75 triệu tấn, tăng 2,01 triệu tấn so với kế hoạch. Ước thực hiện thu từ dầu thô cả năm đạt 67.510 tỷ đồng, giảm 27,4% so dự toán và giảm 32,5% so với thực hiện năm 2014. (3) Thu cân đối ngân sách từ hoạt động xuất nhập khẩu: Dự toán thu 175.000 tỷ đồng, trên cơ sở dự toán tổng số thu từ hoạt động xuất nhập khẩu là 260.000 tỷ đồng, hoàn thuế giá trị gia tăng theo chế độ là 85.000 tỷ đồng. Hoạt động xuất nhập khẩu cả năm 2015 tăng khá, với tổng kim ngạch xuất nhập khẩu đạt 327,7 tỷ USD, tăng 10% so với năm 2014, trong đó: kim ngạch xuất khẩu là đạt 162,1 tỷ USD, tăng 7,9%; kim ngạch nhập khẩu đạt 165,6 tỷ USD, tăng 12% so với năm 2014. Nhờ có tăng trưởng mạnh mẽ về kim ngạch xuất nhập khẩu, kết hợp với những sửa đổi, bổ sung về cơ chế, chính sách, tăng cường hỗ trợ về thủ tục thông quan điện tử, cơ chế thông quan một cửa... đồng thời tăng cường công tác quản lý thu trong lĩnh vực hải quan nên đã cơ bản bù đắp được số phải thu từ hoạt động xuất nhập khẩu do tác động của giá dầu giảm sâu so với dự toán. Thu ngân sách từ hoạt động xuất nhập khẩu cả năm ước đạt 262.293 tỷ đồng, tăng 0,9% so dự toán. Sau khi thực hiện hoàn thuế giá trị gia tăng 85.000 tỷ đồng, thu cân đối ngân sách cả năm đạt 177.293 tỷ đồng, tăng 1,3% dự toán, tăng 2,3% so với thực hiện năm 2014. (4) Thu viện trợ: Dự toán 4.500 tỷ đồng, kết quả thực hiện cả năm đạt 12.005 tỷ đồng, tăng 66,8% so dự toán, tăng 86,6% so với thực hiện năm 2014, do tăng số viện trợ ghi thu - ghi chi cho các dự án. 3.2 Thực hiện chi NSNN Dự toán chi cân đối NSNN năm 2015 là 1.147.100 tỷ đồng. Ước thực hiện chi NSNN cả năm đạt 1.262.870 tỷ đồng, tăng 10,1% so dự toán. Trong đó: (1) Chi đầu tư phát triển: Dự toán chi 195.000 tỷ đồng, thực hiện chi cả năm đạt khoảng 236.832 tỷ đồng, vượt 21,5% so dự toán, chủ yếu do tăng giải ngân vốn ODA theo Nghị Quyết của Quốc hội (30 nghìn tỷ đồng). (2) Chi trả nợ và viện trợ: Dự toán chi 150.000 tỷ đồng, ước cả năm đạt 150.000 tỷ đồng, bằng 100% dự toán; đảm bảo thanh toán đầy đủ, kịp thời nghĩa vụ nợ đến hạn theo cam kết. (3) Chi phát triển sự nghiệp kinh tế - xã hội, đảm bảo quốc phòng, an ninh, quản lý hành chính: Dự toán chi 777.000 tỷ đồng, thực hiện chi cả năm đạt khoảng 790.168 tỷ đồng, vượt 1,7% so dự toán. Công tác quản lý, điều hành ngân sách đã đảm bảo các nhu cầu chi theo dự toán đã được Quốc hội quyết định và xử lý kịp thời các nhiệm vụ cấp thiết phát sinh: khắc phục hậu quả hạn hán và thiệt hại do bão lũ gây ra; đảm bảo kinh phí cho công tác quốc phòng, an ninh, an sinh xã hội; đồng thời, Chính phủ đã xuất cấp 108 nghìn tấn gạo dự trữ quốc gia để cứu trợ, cứu đói cho nhân dân và hỗ trợ cho học sinh vùng khó khăn.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: 2015 state budget implementation estimates reflects new loans (state budget deficit) and original loan payment, interests payment, and predicts the margin of these loans thanks to consistent indicator system pursuant to Decision number 749/QĐ-TTg

Researcher response: Differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented. For this reason, the score is revised to "d".

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?

- a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) 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.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: narrative budget report of 2015: link: <http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnnh...>
(http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnnhn/bcnsnnhn_chitiet?dDocName=MOF157804&_afrLoop=37139296604507670#!%40%40%3F_afrLoop%3D37139296604507670%26dDocName%3DMOF157804%26_adf.ctrl-state%3D4wx1oq57a_394) see session 1, 2 of this narrative report

Comments: Researcher: eg. Macro economic analysis . see session 2 of the report: 2. Kinh tế trong nước Kinh tế vĩ mô ổn định, tăng trưởng kinh tế khả quan đạt mức 6,68%, cao hơn mục tiêu kế hoạch đầu năm là 6,2%, cao hơn năm 2014 (5,98%), và là mức tăng trưởng cao nhất trong vòng 8 năm qua. Đóng góp chủ yếu cho tăng trưởng là khu vực công nghiệp, xây dựng tăng 9,29%, cao hơn nhiều so năm trước (năm 2014 tăng 7,14%); khu vực dịch vụ tăng 6,04%, cao hơn năm trước (năm 2014 tăng 5,96%).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Section I of Assessment on the 2015 socio-economic and state budget performance reflects the factual gap between 2015 socio economy performance and macro economy diagnosis. For example, GDP achieves at the satisfactory result at 6,68%, higher than the planned target at 6,2%, and increase in import-export, CPI performance compared with last year ... available at the link:

<http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcn...>

(http://www.mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnnhn/bcnsnnhn_chitiet?dDocName=MOF157804&_afrLoop=4570395497937157#!%40%40%3F_afrLoop%3D4570395497937157%26dDocName%3DMOF157804%26_adf.ctrl-state%3Dclzxxgowo_197)

Researcher response: Information is not included on interest rates and nominal GDP level. For this reason, the score is revised to "c".

92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnnh...>

(http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnnhn/bcnsnnhn_chitiet?dDocName=MOF157804&_afrLoop=37139296604507670#!%40%40%3F_afrLoop%3D37139296604507670%26dDocName%3DMOF157804%26_adf.ctrl-state%3D4wx1oq57a_394) Narrative report of BY201, post dated 11 May 2016 <http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnnh...>

(http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnnhn/bcnsnnhn_chitiet?dDocName=MOF157804&_adf.ctrl-state=4wx1oq57a_394&_afrLoop=347245437654060#!%40%40%3F_afrLoop%3D347245437654060%26dDocName%3DMOF157804%26_adf.ctrl-state%3Dgx270ndhk_4)

(http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slnsnn/bcnsnnhn/bcnsnnhn_chitiet?dDocName=MOF157804&_adf.ctrl-state=4wx1oq57a_394&_afrLoop=347245437654060#!%40%40%3F_afrLoop%3D347245437654060%26dDocName%3DMOF157804%26_adf.ctrl-state%3Dgx270ndhk_4)

Comments: Researcher: session 2 of the report show non-financial data

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: Estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented

Researcher response: We agree and have changed the score to "d" accordingly.

93: Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/bcnsnnh...>

(http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/bcnsnnhn/bcnsnnhn_chitiet?dDocName=MOF157804&_afLoop=37139296604507670#!%40%40%3F_afLoop%3D37139296604507670%26dDocName%3DMOF157804%26_adf.ctrl-state%3D4wx1oq57a_394) session 2 of the report of budget realisation of 2015

Comments: Researcher: also see: <http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/bcnsnnh...>

(http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/bcnsnnhn/bcnsnnhn_chitiet?dDocName=MOF157804&_adf.ctrl-state=4wx1oq57a_394&_afLoop=347245437654060#!%40%40%3F_afLoop%3D347245437654060%26dDocName%3DMOF157804%26_adf.ctrl-state%3Dgx270ndhk_4)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: Estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented

Researcher response: I agree with the reviewer because in the session 2 of the report, it is not differences between the original estimates of non-financial data and the actual outcome which is presented, but only the outcome of state budget. So the answer was revised to "d".

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?

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) 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.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The End Year Report does not cover the effect of enacted budget for benefits of various populations link:

<http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/bcnsnnh...>

(http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/bcnsnnhn/bcnsnnhn_chitiet?dDocName=MOF157804&_afLoop=37139296604507670#!%40%40%3F_afLoop%3D37139296604507670%26dDocName%3DMOF157804%26_adf.ctrl-state%3D4wx1oq57a_394)

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?

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: link: <http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/bcnsnnh...>
(http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slansnn/bcnsnnhn/bcnsnnhn_chitiet?dDocName=MOF157804&_afLoop=37139296604507670#!%40%40%3F_afLoop%3D37139296604507670%26dDocName%3DMOF157804%26_adf.ctrl-state%3D4wx1oq57a_394)

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?

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: b.

Sources: the financial statement is not included in the report
Comments: Researcher: No clear financial statements, only national account , revenue, expenditures etc.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

97: What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Law of State Audit 2015: http://moj.gov.vn/vbpq/en/lists/vn%20bn%20php%20lut/view_det...
(http://moj.gov.vn/vbpq/en/lists/vn%20bn%20php%20lut/view_detail.aspx?itemid=6840) The Audit report for 2015 has been published on website of State Audit: <http://www.kiemtoannn.gov.vn/> (<http://www.kiemtoannn.gov.vn/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: As noted in section 1, the Audit report for fiscal year 2014 was published late. For this reason, its comprehensiveness is not assessed and the appropriate score is "d".

98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: d.

Sources: SAI had been audited 203 units including 20/22 ministries, authorities of 50/63 provinces, 49 investment projects, 14 special subjects, 40 units of state enterprises and financial organisations and banks, 23 units of Party's and national security agencies, 7 audits for other important activities. (The Audit Report)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: See response to Q 97

99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) 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.
- c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- d. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: d.

Sources: In the State Audit Report 2014, Extra budgetary funds have not been audited following Law on State Audit 2005 which not include extra budgetary funds. However, the revised Law on State Audit 2015 (24/06/2015) included extra budgetary funds as one of subjects would be audited. Law on State Audit 2005: http://moj.gov.vn/vbpq/en/lists/vn%20bn%20php%20lut/view_det... (http://moj.gov.vn/vbpq/en/lists/vn%20bn%20php%20lut/view_detail.aspx?itemid=6840) Law on State Audit 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.aspx?itemid=30520)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: 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.

IBP comment: See response to Q 97

100: Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: b.

Sources: There is an summary including the attach files

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: See response to Q 97. The appropriate response is "b".

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?

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There are no legal documents available for addressing audits findings

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The executive reports publicly on what steps it has taken to address audit findings.

Researcher response: A public report is not available and for this reason answer "d" is appropriate.

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?

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: d.

Sources: the Supreme Audit Institution (SAI) does not publish a report that tracks actions taken by the executive to address audit recommendations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Article 51 of the State Audit Law stipulates that: "1. Report on the yearly final audit outcomes and report on the performance of conclusion and recommendations of the State Audit after the National Assembly shall be published in compliance with the Law"

Researcher response: The question is about publishing steps that the the executive has taken to address the audit recommendations. The State Audit Institution only publishes audit report and audit recommendations (as per the website: report and annex <http://static.sav.gov.vn/Data/admin/File/Tai-lieu/BCKT%202015%20-%20Chinh%20thuc.rar>The new decision of State Audit to track and verify the audit recommendation actions was made (ref. :Quyết định số 07/2016/QĐ-KTNN ngày 14 tháng 12 năm 2016 của Tổng Kiểm toán nhà nước) <http://vanban.sav.gov.vn/855-1-ddt/quyet-dinh-so-072016qdktn...> (<http://vanban.sav.gov.vn/855-1-ddt/quyet-dinh-so-072016qdktnn-ngay-14122016-cua-tong-kiem-toan-nha-nuoc-ban-hanh-quy-dinh-ve-theo-doi-kiem-tra-viec-thuc-hien-ket-luan-kien-nghi-kiem-toan-cua-kiem-toan-nha-nuoc.sav>But) there is not clause requiring to publish the action taken to address the audit recommendations. There fore, answer is still "d".

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no IFI in Vietnam.

Comments: Researcher: State Budget Law 2015, Chapter II, Article 21: The tasks and powers of the National Assembly, Standing Committee of the National Assembly and Budget – Finance and Budget Committee of the National Assembly Art. 21 of the Budget law: mentions about function of the

National Assembly Financial and Budget Committee - Evaluation of budget proposal - Assess the expenditure of state budget - Monitor the implementation of state budget therefore it acts as IFI-, non partisan <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) Art. 21 of the Budget law: mentions about function of the National Assembly Financial and Budget Committee - Evaluation of budget proposal - Assess the expenditure of state budget - Monitor the implementation of state budget therefore it acts as IFI-, non partisan 2. Chủ trì thẩm tra dự toán ngân sách nhà nước, phương án phân bổ ngân sách trung ương, phương án điều chỉnh dự toán ngân sách nhà nước, báo cáo về thực hiện ngân sách nhà nước và quyết toán ngân sách nhà nước, nguyên tắc, tiêu chí và định mức phân bổ ngân sách và phương án sử dụng số tăng thu, số tiết kiệm chi của ngân sách trung ương do Chính phủ trình Quốc hội, Ủy ban thường vụ Quốc hội. 3. Thẩm tra các chế độ chi ngân sách quan trọng, phạm vi ảnh hưởng rộng, liên quan đến việc thực hiện nhiệm vụ kinh tế - xã hội của đất nước do Chính phủ trình Ủy ban thường vụ Quốc hội. 4. Giám sát việc thực hiện luật, nghị quyết của Quốc hội, pháp lệnh, nghị quyết của Ủy ban thường vụ Quốc hội về lĩnh vực tài chính - ngân sách; giám sát việc thực hiện ngân sách nhà nước và chính sách tài chính - ngân sách. 5. Giám sát văn bản quy phạm pháp luật của Chính phủ, Thủ tướng Chính phủ, Bộ trưởng, Thủ trưởng cơ quan ngang bộ, văn bản quy phạm pháp luật liên tịch giữa các cơ quan có thẩm quyền ở trung ương về lĩnh vực tài chính - ngân sách. 6. Kiến nghị các vấn đề trong lĩnh vực tài chính - ngân sách. ALSO The National Financial Monitoring Committee is under Government which as function to analysis and monitor the financial situation - however, this is not IFI. see: <http://nfsc.gov.vn/gioi-thieu/gioi-thieu-chung-0> (<http://nfsc.gov.vn/gioi-thieu/gioi-thieu-chung-0>) http://nfsc.gov.vn/sites/default/files/qd34_v.pdf (http://nfsc.gov.vn/sites/default/files/qd34_v.pdf)

Peer Reviewer

Opinion: Agree with Comments

Comments: Both National Assembly's Budget Committee and National Financial Surveillance Committee (under the government) cannot be regarded as independent agencies who can have capability of conducting objective surveillance and maintaining the checks and balances. In fact, both agencies do not have manpower and resources required for conducting independent financial watchdog functions.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The legislative agencies at central level include the Ethnic Council and the select National Assembly Committees verifying, overseeing related to their tasks, functions regulated by law. They belong to the National Assembly with independent function, give their opinion and independent recommendations, have their own organisation and are provided with funding to implement their tasks. For example: Budget - finance Assembly Committee is the agency verifying, overseeing and providing recommendations on the state budget.

IBP comment: The National Assembly cannot be considered an IFI, as an IFI should be non-partisan. IFIs are publicly funded, independent bodies under the statutory authority of the executive or the legislature.

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) 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.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no IFI. Report on macro economic situation on the website of National Financial Supervisory Committee <http://nfsc.gov.vn/bao-cao-kinh-te-vi-mo> (<http://nfsc.gov.vn/bao-cao-kinh-te-vi-mo>) News on website of National Center for Socio-Economic Information and Forecast under Ministry of Planning and Investment <http://ncif.gov.vn/Pages/NewsDetail.aspx?newid=19323> (<http://ncif.gov.vn/Pages/NewsDetail.aspx?newid=19323>) In addition, the Government statistic Office (GSO) also report on macro economic situation see example of the report: <https://www.gso.gov.vn/default.aspx?tabid=621&idmid=&ItemID=...> (<https://www.gso.gov.vn/default.aspx?tabid=621&idmid=&ItemID=16174>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: After the Government submitting their report, the related Agencies of the National Assembly have their own responsibility on verification as regulation and shall provide their verified reports to represent their independent assessment and send to the National Assembly deputies while posting on the National Assembly website. For example: Budget - Finance Committee shall take their duty on assessment in state budget expenditure, collection, deficit and public debt ... Economic Committee shall take their duty on GDP growth, economic structures by sectors, fields, provinces ...

IBP comment: Refer to IBP comment for Q 103

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.

- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
e. Not applicable/other (please comment).

Answer: d.

Sources: There are no available documents about costing of new policy proposals

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The expenditure usage is collaborated between the state budget agencies and sponsors. In order for a new law to be proposed to amend or replace existing laws, many stages from appraisal, impact assessment, discussion among experts and economists. State budget expenditure can be used to fund seminars, meetings and surveys on related contents.

IBP comment: Refer to IBP comment for Q 103

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
b. (67) Sometimes (i.e., three times or more, but less than five times).
c. (33) Rarely (i.e., once or twice).
d. (0) Never.
e. Not applicable/other (please comment).

Answer: d.

Sources: There is no IFI. The second National convention has many sessions worked on financial and national budget for each of economic fields. All the head or representatives of IFI have to participate and raise their opinions in those meetings. The schedule and documents of the convention:

<http://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoi...>

(<http://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoikhoaXIV/kyhopthuhai/Pages/chuong-trinh-lam-viec.aspx?ItemID=31993>)

<http://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoi...>

(<http://quochoi.vn/hoatdongcuaquochoi/cackyhoppquochoi/quochoikhoaXIV/kyhopthuhai/Pages/van-kien-tai-lieu.aspx>)

Comments: Researcher: see responses in Q103,104

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: As above-mentioned analysis, the head of the National Assembly agencies represents their constructive discussions in each Verification report prior to sending to the National Assembly.

IBP comment: Refer to IBP comment for Q 103

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
c. (33) 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.
d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
e. (0) Not applicable/other (please comment).

Answer: c. (33)

Sources: Also the NA discussed about budget situation in the mid year convention meeting (dated 29 July 2016) <http://daubao.com/quoc-hoi-thao-luan-tinh-hinh-kinh-te-xa-ho...> (<http://daubao.com/quoc-hoi-thao-luan-tinh-hinh-kinh-te-xa-hoi-va-ngan-sach-nha-nuoc-nam-2016-8h30-2972016/video-truyen-hinh/273032.html>) Before the Budget proposal was tabled to National Assembly, NA standing committee which compose key NA heads of committees and some full time parliament members to discuss about budget issues See link: <http://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.as...> (<http://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=31937>) dated 17 Oct 2016

Comments: Researcher: During the time of pre-budget statement, the NA discussed about budget issues and priorities http://www.mof.gov.vn/webcenter/portal/ttct/r/o/ttsk/ttsk_ch... (http://www.mof.gov.vn/webcenter/portal/ttct/r/o/ttsk/ttsk_chitiet?)

dDocName=MOFUCM085369&_afrLoop=351474636127597#!%40%40%3F_afrLoop%3D351474636127597%26dDocName%3DMOFUCM085369%26_adf.ctrl-state%3De6ubcdgwc_4) dated 12 July 2016 The National Assembly discussed and approved national allocation for 2017 in the second convention on November 2016 http://www.mof.gov.vn/webcenter/portal/cqlgsbh/r/m/ttc/ttc_c... (http://www.mof.gov.vn/webcenter/portal/cqlgsbh/r/m/ttc/ttc_chitiet)
dDocName=MOF305381&dID=101893&_afrLoop=39061119061183635#!%40%40%3FdID%3D101893%26_afrLoop%3D39061119061183635%26dDocName state%3Dlf11tiddh_4)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Reports of those institutes/agencies reflects their recommendations. Decision made on the majority of the National Assembly deputies' vote at the session.

Researcher response: The news link below says: Standing Committee of NA discussed about the upcoming budget policy and approve recommendation of government on applying budget policy. <http://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.as...> (<http://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=31937>"Về) kế hoạch tài chính 5 năm, Ủy ban Thường vụ Quốc hội đề nghị Chính phủ chúng ta phải dựa trên Luật ngân sách Nhà nước năm 2015 để làm rõ một số cơ cấu, như cơ cấu thu, trong đó thu nội địa, thu dầu khí, thu xuất, nhập khẩu thế nào và cơ cấu chi, lưu ý chi cho đầu tư xây dựng cơ bản, chi thường xuyên và các khoản chi khác, bội chi, nợ Chính phủ. Về kế hoạch tài chính 3 năm, đề nghị Chính phủ trong báo cáo phải báo cáo Quốc hội xin phép năm 2017 do là năm đầu tiên để thực hiện Luật ngân sách mới, xin Quốc hội chưa áp dụng kế hoạch tài chính 3 năm. Đây là vấn đề hết sức đổi mới, tuy nhiên xin áp dụng vào từ năm 2018 trở đi, đồng thời Ủy ban Tài chính, Ngân sách phải thẩm định và đồng tình với quan điểm này. Về kế hoạch đầu tư công trung hạn, Ủy ban Thường vụ Quốc hội yêu cầu phải dựa trên kế hoạch tài chính báo cáo 5 năm, đồng thời làm rõ các nguyên tắc, tiêu chí, trật tự ưu tiên đối với các nguồn vốn mà chúng ta sẽ sử dụng như là nguồn vốn ngân sách tập trung, vốn trái phiếu Chính phủ, vốn ODA và các loại vốn khác, phải đảm bảo những tiêu chí và các nguyên tắc..." Therefore answer is still a

IBP comment: While there is evidence of the legislature debating the budget prior to the tabling of the EBP, there is no evidence that it approved or published recommendations for the upcoming budget. For this reason, and purposes of cross-country consistency, the IBP has revised the score to "c".

108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: According to Article 15, State Budget Law 2015, "Every state budget estimate must be published within 05 working days from the day on which it is sent by the government to members of the National Assembly or by the People's Committee to the People's Council." The National Assembly Convention took place in the end of October 2016, so the legislature received EBP at this time, which mean around 2 months before the start of budget year (on 1/1/2017)

Peer Reviewer

Opinion: Agree with Comments

Comments: I tend to agree with the report writers but the time can be varying depending upon the complexity and urgency of key national events in the spotlight. Sometimes National Assembly deputies complain about part of the prepared documents going missing or falling short of their expectations.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The time line to receive the official documents on the State Budget proposal by the Government for approval by the Standing Committee of the National Assembly and the National Assembly is stipulated quite clearly in the State Budget Law, i.e at least 20 days prior to the session of the National Assembly or Standing Committee of the National Assembly. Normally, the National Assembly shall consider decision on the state budget estimates for the next year beginning on the 20th, October.

Researcher response: Given that the EBP was tabled in the National Assembly on October 19th, it is less than three months before the start of the budget year. Hence answer choice "b" remains.

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: National Assembly approved EBP on 14 November 2016 <http://dangcongsan.vn/thoi-su/quoc-hoi-thong-qua-nghi-quyet-...>
(<http://dangcongsan.vn/thoi-su/quoc-hoi-thong-qua-nghi-quyet-ve-phan-bo-ngan-sach-trung-uong-nam-2017-416059.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Process of determining State Budget estimates, central budget allocation and State Budget settlement approval has been clearly, specifically regulated from consequence to time in the State Budget Law. Therefore, the approval of State Budget estimates is usually made one month in advance of the beginning of the budget year.

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 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_chitiet?dDocName=MOF148201&_afLoop=39064790085416662)

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: In practice, the legislature does not have the resources and manpower for conducting all the checking so in actual discussions and debate, they tend to rely on information and data from the government to judge the EBP. The answer should be b)

Government Reviewer

Opinion: Agree with Comments

Comments: National Assembly is the state agency with the highest authority in deciding issues on State Budget.

Researcher response: This question only requires law provision that states the power of National Assembly on approving budget. Law on Organisation of National Assembly, art. 2 http://www.moj.gov.vn/vbpq/Lists/Vn%20bn%20php%20lut/View_De...
(http://www.moj.gov.vn/vbpq/Lists/Vn%20bn%20php%20lut/View_Detail.aspx?ItemID=22862) 2002 Budget law, article 15 states the role of National Assembly in state budget issues http://www.moj.gov.vn/vbpq/Lists/Vn%20bn%20php%20lut/View_De...
(http://www.moj.gov.vn/vbpq/Lists/Vn%20bn%20php%20lut/View_Detail.aspx?ItemID=18453) Therefore answer is "a" is appropriate.

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: National Assembly has amended the Decree 55/2010/QH 12 on agriculture land use tax exemption and reduction which would affect on state revenue in 2017. <http://www.qdnd.vn/chinh-tri/tin-tuc-su-kien/quoc-hoi-thong-...> (<http://www.qdnd.vn/chinh-tri/tin-tuc-su-kien/quoc-hoi-thong-qua-nghi-quyet-ve-du-toan-ngan-sach-nha-nuoc-nam-2017-492393>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: As explained in question 110.

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) 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.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Article 20, State Budget Law 2015 on Duties and entitlements of Standing Committee of the National Assembly: - To assume the prime responsibility for verifying the State budget estimates, the central budget allocation plans and the State budget estimation plans, the reports on the State budget implementation and the State budget settlement - Supervising the implementation of laws and resolutions of the National Assembly, ordinances and resolutions of the Standing Committee of the National Assembly in the field of finance and budget; - Supervise the implementation of the state budget and financial-budgetary policies. 5. Supervising legal documents of the Government, the Prime Minister, ministers, heads of ministerial-level agencies, joint legal documents between central-level competent agencies in the domains of Finance - Recommendations on issues in the financial-budgetary sector. The Standing Committee examined and published their findings and recommendations on 17 October 2016 for the EBP 2017: [http://www.mof.gov.vn/webcenter/portal/ttbt/r/o/tnb/tnb_chitiet...](http://www.mof.gov.vn/webcenter/portal/ttbt/r/o/tnb/tnb_chitiet?dDocName=MOFUCM090517&dID=93382&_afLoop=39066609045767594#!%40%40%3FdID%3D93382%26_afLoop%3D39066609045767594%26dDocName%3D10v3wni93g_4) (http://www.mof.gov.vn/webcenter/portal/ttbt/r/o/tnb/tnb_chitiet?dDocName=MOFUCM090517&dID=93382&_afLoop=5002990131437114#!%40%40%3FdID%3D93382%26_afLoop%3D5002990131437114%26dDocName%3D3Dcx6jsu9wr_4)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Committee of Finance-Budget and Department of Finance - Budget have authority in reviewing the draft State Budget Statement. The review Statement (Verification Report) is published by sending to National Assembly delegates for consideration and approval on State Budget estimates; and on mass media. Information can be quoted from MOF's Portal and other websites. [http://www.mof.gov.vn/webcenter/portal/ttbt/r/o/tnb/tnb_chitiet...](http://www.mof.gov.vn/webcenter/portal/ttbt/r/o/tnb/tnb_chitiet?dDocName=MOFUCM090517&dID=93382&_afLoop=5002990131437114#!%40%40%3FdID%3D93382%26_afLoop%3D5002990131437114%26dDocName%3D3Dcx6jsu9wr_4) (http://www.mof.gov.vn/webcenter/portal/ttbt/r/o/tnb/tnb_chitiet?dDocName=MOFUCM090517&dID=93382&_afLoop=5002990131437114#!%40%40%3FdID%3D93382%26_afLoop%3D5002990131437114%26dDocName%3D3Dcx6jsu9wr_4)

Researcher response: I agree with evidence provided by the Government reviewer. also added evidence on debate and report by NA committee on budget before approval: <http://quochoi.vn/UserControls/Publishing/News/BinhLuan/pFormPrint.aspx?UrlListProcess=/content/tintuc/Lists/News&ItemID=31731> dated 13 / 9 / 2016 Therefore, answer is "a".

IBP comment: The link provided by the researcher is published prior to the tabling of the EBP and hence cannot be considered. Further, the question is asking if a specialized budget and finance committee had one month to examine the EBP. The link provided by the reviewer itself was published on October 18th. But the EBP was tabled only on October 20th (as identified in EBP-1b) and approved on November 11 (as identified in EB-1b). For this reason, IBP has revised the score to "b".

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?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) 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.
- c. (33) 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.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Article 46, State Budget Law 2015 on Discussing, deciding state budget estimates and annual budget allocation plans: Ministries, ministerial agencies, Governmental agencies, other central agencies, local agencies, organizations and units shall hold discussions with their affiliated agencies and units. During the discussion about budget estimates and budget allocation plans, if there are revenues and/or expenditures that are not conformable with law or suitable for the budget capacity and socio-economic development orientation, finance authorities shall request adjustment.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Committee of Finance – Budget and Department of Finance – Budget have authority in reviewing draft State Budget in general; Council of Ethnic 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.

Researcher response: 1) The Finance- Budget Committee of NA and Ethnic Council is not a sectoral committee but the committee with the role to evaluate, assess the budget proposal. Sectoral Committee (such as Committee on Economics, Committee on Social Affairs, Committee on Science, Technology and Environment etc.) did not discuss the budget proposal. The budget proposal is often discussed at the Standing Committee of NA which combines representatives from sector committees. Report is not published. 2) Article 46, State Budget Law 2015 on Discussing, deciding state budget estimates and annual budget allocation plans: Ministries, ministerial agencies, Governmental agencies, other central agencies, local agencies, organizations and units shall hold discussions with their affiliated agencies and units. During the discussion about budget estimates and budget allocation plans, if there are revenues and/or expenditures that are not conformable with law or suitable for the budget capacity and socio-economic development orientation, finance authorities shall request adjustment. However, Budget – Finance Committee of the National Assembly is in charge of assessment of reports submitted by the government to Standing Committee of the National Assembly and the National Assembly; and According to opinions of Budget – Finance Committee, the National Assembly, and Standing Committee of the National Assembly, the government shall complete the reports and submit them to the National Assembly. They published the verification reports to NA delegates but not on mass media. So, the answer “c” is appropriate.

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?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) 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.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: There are many reports on in year state budget implementation on website of Ministry of Finance:

<http://www.mof.gov.vn/webcenter/portal/ttcc/r/o/thongcaobaoc...>

(http://www.mof.gov.vn/webcenter/portal/ttcc/r/o/thongcaobaochi/thongcaobaochi_chitiet?dDocName=MOF152209&_afLoop=39069408211892676#!%40%40%3F_afLoop%3D39069408211892676%26dDocName%3DMOF152209%26_adf.ctrl-state%3D9tqiu1dr0_151) http://www.mof.gov.vn/webcenter/portal/ttcc/r/o/ttsk/ttsk_ch...

(http://www.mof.gov.vn/webcenter/portal/ttcc/r/o/ttsk/ttsk_chitiet?dDocName=MOFUCM084944&_afLoop=39069342204669179#!%40%40%3F_afLoop%3D39069342204669179%26dDocName%3DMOFUCM084944%26_adf.state%3D9tqiu1dr0_75) <http://www.mof.gov.vn/webcenter/portal/ttcc/r/o/thongcaobaoc...>

(http://www.mof.gov.vn/webcenter/portal/ttcc/r/o/thongcaobaochi/thongcaobaochi_chitiet?dDocName=MOFUCM086264&_afLoop=39069361232541877#!%40%40%3F_afLoop%3D39069361232541877%26dDocName%3DMOFUCM086264%26_adf.state%3D9tqiu1dr0_113)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: According to their functions and duties, the agencies of the National Assembly have the functions to supervise the issued legal documents and the implementation of the provisions of such documents. The review is carried out but not formally reported to the National Assembly for its recommendations. However, through meetings, talks, surveys, ... these restrictions are raised and reported to the executive agencies which are responsible for synthesizing and submitting the draft amending Law to the National Assembly for consideration and decision under the verification of the agencies of the National Assembly.

Researcher response: 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. Also the Standing Committee reviews the report of budget implementation every 6 months example: <http://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.as...> (<http://quochoi.vn/tintuc/Pages/tin-hoat-dong-cua-quoc-hoi.aspx?ItemID=31511> Therefore) answer is "b".

IBP comment: The links provided are indeed not issued by parliament committee but by the Ministry of Finance and there is no evidence that a committee published a report with findings and recommendations on in-year implementation. It is the practice and not the law which guides an answer to this question. For this reason and for cross-country consistency, the IBP revised the score to "c" in agreement with the reviewer.

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?

- a. (100) 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.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 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.aspx?itemid=21030)

Comments: Researcher: 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.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: 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.

Researcher response: The law 2015 was enacted by NA, effective on Jan 2017 so art 52 is valid. answer is "a" is appropriate.

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?

- a. (100) 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.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Regulated by law for surplus. ref .budget law 2015 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) 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;

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: For excess revenue of local budget, according to decentralization, the People's Committee submits to the People's Council for consideration and decision. For the excess revenue of the central budget, the Government will submit to the National Assembly for consideration and decision.

Researcher response: Citation added: DECREE No. 60/2003 - article 54.

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?

- a. (100) 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.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 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/vbqp/lists/vn%20bn%20php%20lut/view_detail... (http://moj.gov.vn/vbqp/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.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Currently, in some areas: State Budget spending on education accounts for 20%, spending on science and technology accounts for 2%, spending on environment accounts for 1% of total expenditure; The rate of spending on health must be higher than the annual state budget expenditure. These are some bases for the National Assembly to consider and decide the annual state budget estimates. Therefore, if some of the above-mentioned areas are not properly guaranteed, then the Government must submit to the National Assembly for consideration and decision.

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) 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.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: According to the Law on State Audit Office, Article 10, Clause 8 & 9 on Duties of SAV said that: "SAV submits annual consolidated audit reports, implementation of auditors' opinions to the National Assembly, Standing Committee of the National Assembly; sends those reports to the President, the Government, the Prime Minister, Ethnic Council, Committees of the National Assembly; provide audit results for the Ministry of Finance, deputies of the National Assembly, the People's Councils, the People's Committees where audits are carried out, and other agencies as prescribed by law. They also provide explanation of audit results for the National Assembly and other agencies of the National Assembly and publish the results as prescribed by law. These clauses mean those agencies will examine the Audit Report but the law doesn't stipulate specific time of carrying out and publish examination reports with findings and recommendations. eg. NA Committee and Finance and Budget discuss the Auditor's report <http://quochoi.vn/uybantaichinhngansach/giamsat/Pages/giam-s...> (<http://quochoi.vn/uybantaichinhngansach/giamsat/Pages/giam-sat.aspx?ItemID=51>) <http://www.sav.gov.vn/4563-1-ndt/tong-kiem-toan-nha-nuoc-bao...> (<http://www.sav.gov.vn/4563-1-ndt/tong-kiem-toan-nha-nuoc-bao-cao-ve-cong-tac-cua-ktnn-nhiem-ky-20112016-truoc-quoc-hoi.sav>)

Peer Reviewer

Opinion: Agree with Comments

Comments: Although I tend to agree with the report writers, the reality is the National Assembly sometimes release their findings about their own checking of SAI's reports to the public and State-run mass media (national television, radio, centrally owned newspapers and specialized magazines),

implying their instructions or request to the SAI. They are not official reports on findings -- like the report writers suggest -- but they are useful and evidence of conducting own reports by the NA committee.

Government Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: However, during the process of approving the annual State Budget finalisation, agencies of the National Assembly can refer to the Report of the State Audit Office of Vietnam in the approval of the State Budget finalisation.

Researcher response: Ref. [http://nguyentuanphuc.org/quoc-hoi-thao-luan-quyet-toan-ngan-sach-nha-nuoc-nam-2014.html](http://nguyentuanphuc.org/quoc-hoi-thao-luan-quyet-toan-ngan...)“Qua) thảo luận, các ý kiến đại biểu đánh giá Báo cáo quyết toán ngân sách nhà nước năm 2014 của Chính phủ cơ bản đảm bảo yêu cầu, điều kiện để Quốc hội phê chuẩn. Nhiều ý kiến thống nhất cáo với Báo cáo của Kiểm toán nhà nước lần đầu tiên được trình bày trước Quốc hội cũng như các nội dung của Báo cáo thẩm tra phê chuẩn quyết toán ngân sách nhà nước năm 2014 của Ủy ban Tài chính-Ngân sách của Quốc hội”. So the answer is “c”.

IBP comment: The link provided by the researcher show a parliament examining expenditure, not a debate based on the audit report produced by the SAI. Further, the law is not sufficient to prove practice. As there is no further evidence of the legislature examining the audit report, the IBP has revised the score to “d” in agreement with the reviewer.

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?

a. (100) 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.

b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

c. Not applicable/other (please comment).

Answer: a. (100)

Sources: 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>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Clause 2, Article 12 of the State Audit Law stipulates “ State Auditor General is elected by the National Assembly and dismissed at the request of Standing Committee of National Assembly”. For more information at: 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=30520)

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?

a. (100) 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.

b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

c. Not applicable/other (please comment).

Answer: a. (100)

Sources: 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>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Clause 2, Article 12 of the State Audit Law stipulates “State Auditor General is elected by the National Assembly and dismissed at the request of the Standing Committee of National Assembly”. For more information at: 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=30520)

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) 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.
- b. (67) The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- c. (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 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>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Article 59 of the State Audit Law stipulates the operating expenses and facilities of the State Audit Office of Vietnam. Whereby, 1. Ensuring operating expenses, facilities of the State Audit Office of Vietnam according to provisions of Law. The operating budget is estimated by the State Audit Office of Vietnam itself and sent to the Government, then reported to National Assembly for approval. 2. The management, allocation and use of operating budget of the State Audit Office of Vietnam will be implemented according to law on State Budget.

Researcher response: -

122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: 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.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Although the law stipulates that the SAI has full authority in fulfilling its missions and functions, the reality has proved to be different. There exists large investments by state-run conglomerates under direct control of the political system, such as PetroVietnam, Vietnam Coal and Mining, Vinalines and the like, where SAI needs to consult with or receive instructions from the Politburo and/or Central Secretariat to be able to function and receive cooperation of the audit subjects. In fact, SAI has failed to conduct appropriate audits in preventing all major fiscal problems from external debts by SOEs to major expenditure programs to large-scale collapse such as Vinashin. They could only do the job after the problems emerged, and show weaknesses. The answer must be b) and sometimes c)

Government Reviewer

Opinion: Agree with Comments

Comments: Undertake these audits according to the Article 55 of the State Audit Law.

Researcher response: I agree with the reviewer's comment and change the score to "b".

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The report of SAI's process is carried out by a unit within NA - the Committee on Budget and Finance on performance of SAI of 5 years 2011-2015 ref. <http://www.sav.gov.vn/4563-1-ndt/tong-kiem-toan-nha-nuoc-bao...> (<http://www.sav.gov.vn/4563-1-ndt/tong-kiem-toan-nha-nuoc-bao-cao-ve-cong-tac-cua-ktnn-nhiem-ky-20112016-truoc-quoc-hoi.sav>) The assessment is published also on website of NA's Committee on Budget and finance: <http://quochoi.vn/uybantaichinhngansach/giamsat/Pages/giam-s...> (<http://quochoi.vn/uybantaichinhngansach/giamsat/Pages/giamsat.aspx?ItemID=51>)

Peer Reviewer

Opinion: Agree with Comments

Comments: Although I tend to agree with the report writers, one could hardly find any detailed information on the audit processes checking by the NA committee with satisfactory assessment of significant quality. The reason has been cited before: the NA committee itself has not had sufficient manpower and resources to conduct such processes checking to the standards that the job requires. In fact, one can argue the checking is for matter of completeness and adds little value to improving quality and significance of the SAI reports and processes. The documents the report writers present do not prove the functioning of the NA committee. In fact, much of the information presented is about the NA praising the SAI for fulfilling their jobs, overcoming difficulties to attain excellence, and the like. A substantial part of the NA debate is to hear about SAI's need of having more resources and funding!

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

Researcher response: I agree with the score change to "c".

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
b. (67) Sometimes (i.e., three times or more, but less than five times).
c. (33) Rarely (i.e., once or twice).
d. (0) Never.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: It is the first time The head of SAI submitted and explained Audit report 2014 at the 1st National Assembly Convention (28/7/2016) under Clause 2, Article 118 of the Constitution 2013; Clause 8, Article 10 and Clause 3, Article 48 of the 2015 Law on State Audit Office. <http://www.misa.com.vn/tin-tuc/chi-tiet/newsid/51496/Tong-Ki...> (<http://www.misa.com.vn/tin-tuc/chi-tiet/newsid/51496/Tong-Kiem-toan-nha-nuoc-trinh-bay-Bao-cao-kiem-toan-quyet-toan-NSNN-2014-truoc-Quoc-hoi>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The head of SAI frequently takes part and testifies in hearings of a committee of the legislature

Researcher response: There is no evidence about SAI staff appearance many times of the year. Based on the link provided, this is the first time The head of SAI submitted and explained Audit report 2014 at the 1st National Assembly Convention (28/7/2016) under Clause 2, Article 118 of the Constitution 2013; Clause 8, Article 10 and Clause 3, Article 48 of the 2015 Law on State Audit Office. So the answer "c" is appropriate.

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)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
d. (0) The requirements for a "c" response or above are not met.
e. Not applicable (please comment).

Answer: d.

Sources: State budget law 2015 and other budget legal documents don't mention participation mechanisms through which the public can provide input during the formulation of the annual budget.

Comments: Researcher: No evidence that citizens can directly dialogue with MOF or budget agency on formulation of budget

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The legal framework for annual state budget estimation (state Budget Law and guiding documents, directives of the Prime Minister, circulars guiding for state budget formulation and estimation...) is provided publicly through the websites of the Government, Ministry of Finance, Ministry of Planning and Investment. All important issues or drafted policies/regulations regarding to state budget (such as tax and fee adjustments, etc.) are widely consulted by socio-political organizations, associations, international organizations and people before making the decision (consulting citizen's views and comments through the mass-media/public communications and through the websites of the relevant/lines ministries). The State Budget Law 2015 regulated that the draft budget for submission to the National Assembly /People's Council at all levels must be made public so that people can participate and give their comments. On the website of Ministry of Finance has also the "Q & A" module/section whereby people can raise any question related to budget policies, as well as questions about any topic/cycle of the whole budget process which must be timely and comprehensively responded to.

Researcher response: There is no public record of the mechanisms cited by the reviewer. In addition, these mechanisms do not completely fit the criteria of participation mechanisms but rather providing information to the public. For this reason, answer "d" is appropriate.

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?

a. (100) 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.

b. (0) The requirements for an "a" response are not met.

c. Not applicable (please comment).

Answer: b.

Sources: State budget law 2015 and other budget legal documents doesn't mention about participation mechanisms through which the public can provide input during the formulation of the annual budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: As mentioned in the answer 125 above, people/individuals are involved in the formulation of budget policies/regulations. According to the Law on the Promulgation of Legal Documents, the agency in charge of drafting legal documents must consult the agencies, organizations and objects/beneficiaries directly affected by the legal documents (in which there are many policies/regulations related to the poor and vulnerable population). The consultation can be in the manner of direct interview, drafts for consultation, seminars or Internet-based consultation through website of the drafting agency. Individuals/people can comment directly or through the Vietnam Fatherland Front (VFF), through organizations/associations/unions or through National Assembly deputies (representing for citizens).

Researcher response: See response to question 125.

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

a. (100) The executive's engagement with citizens covers all six topics

b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics

c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics

d. (0) The requirements for a "c" response or above are not met

e. Not applicable (please comment)

Answer: d.

Sources: State budget law 2015 and other budget legal documents doesn't mention about participation mechanisms through which the public can engage in the formulation of the annual budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The executive's engagement with citizens covers all six topics

IBP comment: See response to question 125.

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: 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.

Comments: Researcher: [http://tcdcl.moj.gov.vn/qt/tintuc/Pages/xay-dung-phap-luat... \(http://tcdcl.moj.gov.vn/qt/tintuc/Pages/xay-dung-phap-luat.aspx?ItemID=287\)](http://tcdcl.moj.gov.vn/qt/tintuc/Pages/xay-dung-phap-luat...) Hàng năm, Mặt trận chủ trì, phối hợp với các cơ quan hữu quan tổ chức các cuộc tiếp xúc trước và sau mỗi kỳ họp đại biểu Quốc hội và Hội đồng nhân dân để đại biểu được tiếp xúc với cử tri, Mặt trận tập hợp những ý kiến, kiến nghị của cử tri, kiến nghị với các cơ quan của Đảng, Nhà nước xem xét giải quyết và trả lời cho cử tri được biết. Cũng thông qua những hoạt động này mà Mặt trận các cấp đã nắm được những hoạt động của đại biểu để kịp thời nhận xét, góp ý kiến với Quốc hội và Hội đồng nhân dân các cấp. Quy chế phối hợp công tác giữa Ủy ban Mặt trận với Đoàn đại biểu Quốc hội và Hội đồng nhân dân được ban hành ở nhiều nơi đã tạo điều kiện thuận lợi cho hoạt động giám sát của Mặt trận và việc giám sát của đại biểu Quốc hội, Hội đồng nhân dân. <http://thcsdongthinh.thainguyen.edu.vn/tin-trong-tinh/uy-ban...> (<http://thcsdongthinh.thainguyen.edu.vn/tin-trong-tinh/uy-ban-tai-chinh-ngan-sach-quoc-hoi-giam-sat-viec-thuc-hien-thu-chi-ngan-sach-t-c13639-216185.aspx>) Supervision of budget by the NA Commtee on Budget and Finance Answer is still c

Peer Reviewer

Opinion: Agree with Comments

Comments: The report writers' view can be confirmed. 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 even briefed before each session, the views documented into those papers and reports are mostly ad hoc and quite fragmented.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Article 16, State Budget Law 2015 of Vietnam provides for state budget supervision from the community, in which, the Vietnam Fatherland Front (VFF) and its representatives at all levels have been assigned the prime responsibility for organizing supervision from the community to State budget implementation. The task of budget supervision includes: (i) the execution of legal regulations (including Law and guiding documents) on the management and use of the state budget; (ii) the implementation of annual budget estimation; and (iii) the implementation of public disclosure on state budget in conformity with the law.

Researcher response: The practice and not the law is used to respond to this question according to OBS methodology.

<http://thcsdongthinh.thainguyen.edu.vn/tin-trong-tinh/uy-ban...> (<http://thcsdongthinh.thainguyen.edu.vn/tin-trong-tinh/uy-ban-tai-chinh-ngan-sach-quoc-hoi-giam-sat-viec-thuc-hien-thu-chi-ngan-sach-t-c13639-216185.aspx><http://tcdcl.moj.gov.vn/qt/tintuc/Pages/xay-dung-phap-luat.aspx?ItemID=287>) "Annually, the Front shall assume the prime responsibility and coordinate with the concerned agencies in organizing meetings before and after each National Assembly and People's Council meeting so that the delegates can meet with the voters, Compile voters' opinions and petitions, make proposals to the Party's and State's agencies for consideration and settlement, and reply the voters. Also, through these activities, the various levels of the Party have taken note of the activities of the delegates to promptly comment and comment to the National Assembly and People's Councils at all levels. The regulations on coordination of work between the Front Committee and National Assembly deputies and People's Councils have been promulgated in many places, which has facilitated the supervision activities of the Front and the supervision of the National Assembly delegates." Answer is still "c".

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: there is no specific regulations by law about participation of vulnerable and under-represented parts of the population on the implementation of the annual budget.

Peer Reviewer

Opinion: Agree with Comments

Comments: Again this is a procedure that the Executive needs to follow during the course of performing their tasks. Nonetheless, the reflection shows that it is done perhaps as a matter of completeness, and of little value with regard to improving the benefits of the under-represented and vulnerable.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Regarding to the people at grassroots level, the Ministry of Finance (the MOF) has issued a specific regulation on the manner of disclosing budget information to the public in accordance with the feature and condition of each province/commune. Accordingly, the People's Committee at provincial/commune level is responsible for disclosing the revenues and expenditures of commune budget, publicizing financial mobilization and contribution from the people/citizens, and informing comprehensively all government subsidies to the poor and vulnerable people/community. The disclosure's process must be made from the beginning proposal to implemented results, and required all procedures regarding to public disclosure as well as public support to be available for public reference. The manner of budget disclosure is required to be announced to the public through information listed/posted at the Headquarter of People's Committee or announced through mass-media and communications. Therefore, people (including minority /vulnerable organizations) can easily access budget information to oversight the process of budget implementation/execution. Moreover, people can supervise the budget process through the provincial representative from Vietnam Fatherland Front, People Inspectorate Board, and Community Investment Supervision Board at the province.

Researcher response: There is no evidence in practice about the participation of vulnerable and under-represented parts of the population on the implementation of the annual budget via mass media. On 4 April 2017, the Government opened a open channel to collect feedbacks from the population in all fields of state administration not only budget implementation. For this reason, answer "b" is appropriate.

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

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: Public Hearing: questions and answer session held by Parliament on different issues during its convention. Broadcast online: in full <http://etv.quochoi.vn/vod/tabid/99/catid/85/quoc-hoi-khoa-xi...> (<http://etv.quochoi.vn/vod/tabid/99/catid/85/quoc-hoi-khoa-xiv.aspx#sthash.2nyGCw42.dpbs>) Citizens can involve in monitoring public investment project according to new Public Investment Law 2015. In addition Decree no. 84/2015/NĐ-CP on monitoring and evaluation of investment also allows citizen engagement. Some public hearing was organised at Parliament by Committee and recorded on website and Parliament TV>Channel eg. on social insurance <http://quochoi.vn/uybanvecacvandexahoi/giamsat/Pages/giam-sa...> (<http://quochoi.vn/uybanvecacvandexahoi/giamsat/Pages/giam-sat.aspx?ItemID=1261>) Discussion on social housing policies implementation <http://quochoi.vn/uybanvecacvandexahoi/quyetdinhcvdqt/Pages/...> (<http://quochoi.vn/uybanvecacvandexahoi/quyetdinhcvdqt/Pages/quyet-dinh-cvdqt.aspx?ItemID=1256>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The executive's engagement with citizens covers all six topics

IBP comment: IBP agrees with score "c" as only key topics #2 and 3 are covered through the mechanism identified in Q. 128.

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

a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.

b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).

c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.

d. (0) The requirements for a "c" response or above are not met.

e. Not applicable (Please comment).

Answer: c. (33)

Sources: All public investment projects are required to post to public, and community before and during the implementation

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The State Budget Law of 2015 stipulates that the Ministry of Finance /People's Committees at all levels are responsible for the budget disclosure, including: disclosing the drafted budget estimation when submitting to the National Assembly / People's Councils at all levels; publicizing budget estimation and budget balancesheet approved by authorities; publicizing state budget performance/implementation in the year (quarterly, each 06 months and annually). In addition to the balancesheet provided, it is required to enclose with the Financial Report so that people can understand comprehensively, correctly and clearly which allow them to give their comments/feedback timely.

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?

a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.

b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.

c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

d. (0) The requirements for a "c" response or above are not met.

e. Not applicable (please comment).

Answer: d.

Sources: The citizen do not participate in the formulation of the annual budget as the State budget law 2015 and other budget legal documents doesn't mention about participation mechanisms of citizen No mechanism on feedback during formulation except the Minister of Finance has to respond before the Parliament on budget related issues which is open for public to know However, Vietnam is representative participation so the question comes from elected representative (parliament members) to the executive and written on website: eg. on debt issues , broadcasted to public: <http://www.sav.gov.vn/4392-1-ndt/thu-tuong-tra-loi-chat-van-...> (<http://www.sav.gov.vn/4392-1-ndt/thu-tuong-tra-loi-chat-van-ve-no-cong-.sav>) Public hearing held by Parliament with public broadcast: on budget 2017 during Budget approval period: see news: <http://www.baodongnai.com.vn/tintuc/201611/hom-nay-15-11-4-b...> (<http://www.baodongnai.com.vn/tintuc/201611/hom-nay-15-11-4-bo-truong-dang-dan-tra-loi-chat-van-2755040/>) The public hearing on Debt (between Prime Minister and Parliament members) <http://www.sav.gov.vn/4392-1-ndt/thu-tuong-tra-loi-chat-van-...> (<http://www.sav.gov.vn/4392-1-ndt/thu-tuong-tra-loi-chat-van-ve-no-cong-.sav>) Ministry of finance has a portal that receives citizen's inputs and questions online. Ref. eg. <http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slsmn/mlns2/m...> (http://mof.gov.vn/webcenter/portal/btc/r/lvtc/slsmn/mlns2/mlns_chitiet9?id=138703&_afLoop=369537883924537#!%40%40%3F_afLoop%3D369537883924537%26id%3D138703%26_adf.ctrl-

state%3D1dk7ha2noj_472) Also see: http://mof.gov.vn/webcenter/portal/btc/r/cd/glтт?_аfrLoop=36...

(http://mof.gov.vn/webcenter/portal/btc/r/cd/glтт?_аfrLoop=369374227939380#!%40%40%3F_аfrLoop%3D369374227939380%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0

[_аfrLoop=369374227939380#!%40%40%3F_аfrLoop%3D369374227939380%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0](http://mof.gov.vn/webcenter/portal/btc/r/cd/glтт?_аfrLoop=369374227939380#!%40%40%3F_аfrLoop%3D369374227939380%26centerWidth%3D100%2525%26leftWidth%3D0%2525%26rightWidth%3D0)
state%3D1dk7ha2noj_144)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Public comments/feedbacks are explained or cleared up through the official website of the MOF (<http://mof.gov.vn> (/mof.gov.vn)). The MOF has established "public feedback" section that will consolidate all feedbacks/responses/explanation for all questions raised by respective organizations, agencies and individuals and periodically report to the relevant authorities.

Researcher response: The example cited by the reviewer is with regards to budget processes and procedures, rather than on the content of the budget itself. In addition, there is no report on the inputs (e.g., a written transcript) received from the public or a report on how the public's inputs have been used or not. For this reason, answer "d" is appropriate.

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?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The citizen do not participate in the formulation of the annual budget as the State budget law 2015 and other budget legal documents don't mention participation mechanisms of citizens.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The same information with the answer 132 above.

IBP comment: See answer to Q132.

134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Chapter IV, the state budget law 2015 does not mention about participation mechanisms in formulating the Executive's Budget Proposal

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: 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. The year-end working session of the NA usually opened on each 20th October of the year.

Researcher response: The question is asking if the timetable includes public participation in its timetable, not the participation of members of the National Assembly. Answer remains unchanged.

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?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: State budget law 2015 and other budget legal documents don't mention participation mechanisms through which the public can provide input during during the formulation or implementation of the annual budget

Peer Reviewer

Opinion: Agree with Comments

Comments: There has been even increasing evidence that governmental agencies overuse their power and authority even when the decisions are controversial and potentially detrimental to economic life of the large portion of the populace. There seems to be no mechanism to keep them in check until the mass media receive green light to put them in the spotlight for large-scale societal criticisms.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: According to the State Budget Law 2015 and the guiding documents of the Law, line ministries and central agencies by sector of the economy are also required to disclose the budget revenues and expenditures allocated; to publicize the implementation of budget estimation in the year; and to publicize budget settlements already approved by the authorities. Hence, the citizen/people can contribute their ideas and provide inputs on this budget cycle.

Researcher response: No evidence can be found for participation mechanisms coordinated by the line ministries. In addition, this question asks about the practice, not the law. For the reasons, answer "d" is appropriate.

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)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) 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.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: State budget law 2015 and other budget legal documents don't mention participation mechanisms of public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The comments/contributions from the public on the budget was recorded through the National Assembly deputies and National Assembly delegations. Through this, public opinion/comments will be reflected through the NA members during the congress working sessions and hearings.

Researcher response: here are no public records to show that the public provided any input during the budget formulation stage. For this reason, the score remains "d".

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

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: State budget law 2015 and other budget legal documents don't mention about participation mechanisms of the public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Basing on the citizen's opinion/comments, the NA members will reflect in the hearings session, through which, the NA will consider to develop the corresponding indicators related to six topics above, including state budget revenue and expenditure, social security policy, public debt, public investment ... However, the public consultation in Vietnam has been conducted directly, the participation mechanism is still implemented indirectly.

IBP comment: See response to Q 136

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) 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.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: State budget law 2015 and other budget legal documents don't mention participation mechanisms of the public

Peer Reviewer

Opinion: Agree with Comments

Comments: There have not been efficient channels for the legislative units to accommodate the public opinions, except reflection through mass media (and they tend listen to central state-run media) and more recently the Facebook discussions (if they prove to be of great significance). And the legislature virtually never addressed the citizen's inputs (questions) publicly and openly.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: At the National Assembly hearings on the state budget, according to voters' proposals/comments, the NA members will reflect their opinions. After this session, the Standing Committee of the National Assembly will have an explaining report to all feedbacks/comments from the NA members in which, the report will consolidate the issues that have been acquired/received, and the issues that need to be further clarified/explained.

IBP comment: See answer to Q 137

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?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.

- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) 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).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: State budget law 2015 and other budget legal documents doesn't mention about participation mechanisms of the public but parliament hold public hearing on state audit report and broadcast publicly Parliament members can questions on audited issues and recommendations: Audit report results informed to public and recommendations followed up: eg. <http://www.baomoi.com/de-nghi-thu-hoi-nop-ngan-sach-tren-1-t...> (<http://www.baomoi.com/de-nghi-thu-hoi-nop-ngan-sach-tren-1-ty-dong-sai-pham-tai-chinh/c/21801902.epi>) Parliament members request State Audit recomend issues to be audited eg. <http://vietnambiz.vn/de-nghi-kiem-toan-ve-viec-quan-ly-va-su...> (<http://vietnambiz.vn/de-nghi-kiem-toan-ve-viec-quan-ly-va-su-dung-von-oda-3849.html>)

Peer Reviewer

Opinion: Agree with Comments

Comments: It is true that the National Assembly and its legislative unit concerning State budget issue want to hear the public opinions and report the data to the public. The National Assembly has even run its own television channel, which has been used to televise important meeting sessions, and worked with the national television for disseminating key contents to a larger audience. Still public hearings are rare.

Government Reviewer

Opinion: Agree

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)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: State budget law 2015 and other budget legal documents don't mention participation mechanisms of the public Also State Audit law has not mention about public consultation on plan except that elected people (parliament members) can recommend issues to be audited , as indirect representative mechanism in Vietnam

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: There is no official mechanisms in place, however, the annual audit program of State Audit of Vietnam (SAV) is developed basing on reviewing the opinions of elected bodies (including auditing requirements of the National Assembly and the Standing Committee of the National Assembly, the audit proposals from the National Assembly agencies and the National Assembly Delegations, the People's Councils of the provinces and cities under the central government); information from the media, social opinions...

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: State budget law 2015 and other budget legal documents doesn't mention about participation mechanisms of the public

Peer Reviewer

Opinion: Agree with Comments

Comments: Most believe that the SAI works with the government and the elite political circle only.

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: As mentioned by the above answer 140.

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.

b. (0) The requirements for an "a" response are not met.

c. Not applicable (please comment).

Answer: b.

Sources: State budget law 2015 and State Audit law 2015 doesn't mention about participation mechanisms of the public

Peer Reviewer

Opinion: Agree with Comments

Comments: See the comment on the question 141.

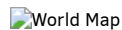
Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The State Audit of Vietnam (SAV) does not conduct the investigations and inspections, however, during the auditing process, the SAV will apply professional methods of inspectorate survey and information collection. Moreover, during the process of auditing implementation, all information related to auditing activities from the public will be considered by the SAV in accordance with the audit code/procedures and auditing standards.

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